THE SIXTH

REPORT

OF THE

COMMISSIONERS

APPOINTED TO

EXAMINE, TAKE, and STATE,

THE PUBLIC ACCOUNTS OF THE KINGDOM.

Printed in the Year M.DCC.LXXXII.

To the Honourable the Knights, Citizens, and Burgeſſes, in Parliament aſſembled.

The SIXTH REPORT of the Commiſſioners appointed to examine, take, and ſtate, the PUBLIC ACCOUNTS of the Kingdom.

IN purſuance of the Directions of the Act by which we are appointed, our Attention has hitherto been engaged, principally, in marking the Delay which affects the Public Money in its Paſſage, either from the Pocket of the Subject into the Exchequer, or from the Exchequer, back again into the Poſſeſſion of the Perſon who becomes entitled to it; but of ſtill greater Importance to the Public, is the Diminution it ſuffers in its Progreſs.

Intent upon the Object pointed out to us by the Act as the Firſt for our Conſideration, namely, that the Public might avail themſelves, as ſoon as poſſible, of the Balances in the Hands of Accountants, we have, in the Offices that have as yet come under our Examination, applied ourſelves chiefly to the Inveſtigation of theſe Balances, and reported upon them with as much Expedition as we were able; adding only ſuch Suggeſtions of immediate Regulation as aroſe out of the Subject, and occurred to us in the Courſe of that Inveſtigation, but deferring, as a Matter ſeparate and diſtinct, the Execution of that Part of the Act

Act which directs us "to report an exact State of the Fees or "Gratuities paid or given in collecting, iſſuing, expending, and "accounting for the Public Monies, and the Authority under "which ſuch Fees and Gratuities are paid or received."

In the Courſe of our Examination into the Office of the Paymaſter General of the Forces, we obſerved, in the Account of the Payments made by him out of the Deductions of Twelve Pence in the Pound, and One Day's Pay, for the Year 1778, annexed to our laſt Report N° 7, a Charge of Thirty-two thouſand Five hundred and Fifty-ſeven Pounds Seven Shillings and Ten Pence paid for Fees at the Exchequer. So large a Sum of Fees paid by One Officer, to One Office, in One Year, demanded our Attention, and led us to require, from this Office, the Sum Total of the Fees paid at the Receipt of His Majeſty's Exchequer, by the Paymaſter General of the Forces, during the Year 1780; the Accounts of that Year being then under our Conſideration.

£. 32,557. 7. 10.

Appendix N° 1.

By the Return made to that Requiſition it appears, that theſe Fees, in the Year 1780, amounted to Thirty-nine thouſand One hundred and Ninety-eight Pounds Six Shillings and Ten Pence; and that they conſiſted of a Poundage on the Money iſſued.

£. 39,198. 6. 10.

As the Annual Supplies, laſt Year, exceeded that of all former Years, and may increaſe, and all Poundage Fees on thoſe Supplies will increaſe in Proportion, we thought it incumbent upon us to proceed to an immediate Examination into the Article of Fees, and of the Principles upon which they are founded; to the Intent, that, ſhould they be deemed a Subject worthy the Interpoſition of the Legiſlature, the Public may not remain without the Benefit of a ſpeedy Remedy for a preſſing and increaſing Evil.

We have had under our Examination Two Offices of large Public Expenditure; the Pay Office of the Navy, and the Pay Office of the Army: To each of theſe we iſſued our Precepts for an exact State of the Salaries, Fees, and Gratuities, received by the reſpective Officers and Clerks in thoſe Offices, from the 24th of *December* 1779 to the 25th of *December* 1780, with the Amount thereof received by each Officer and Clerk during the ſaid Period.

To the ſeveral Branches of the Receipt of His Majeſty's Exchequer, that is to ſay, to the Auditor, the Clerk of the Pells, the Tellers, the Chamberlains, the Uſher, and the Paymaſters of Exchequer Bills, we iſſued the like Precepts; and Returns were made to us from all theſe Offices.

We

We have thought it expedient, in the Courſe of this Inquiry, where the Office is not executed by the Principal Officer, but by his Deputy or Firſt Clerk, to examine the latter only, as probably beſt qualified to give us the Information we wanted; we have omitted likewiſe, as more minute than neceſſary, to examine thoſe inferior Officers and Clerks, who receive ſmall Salaries only, or inconſiderable Fees.

As our Account of the Emoluments of theſe Offices is taken in a Year of the moſt expenſive War, we have required, and ſtated where we have been able to obtain it, the Nett Produce of each Office in Time of Peace.

At the Cloſe of our Examination into each Office, we have ſtated, and inſerted in the Appendix, an Account of the Salaries, Allowances, Fees, and Gratuities, diſtinguiſhed under their ſeveral Heads, and the Total Amount thereof received by each Officer and Clerk in that Office, with the Sums paid for Taxes and other Diſburſements, and the Nett Produce to each Officer and Clerk during the Year 1780; and diſtinguiſhing, as far as appeared to us, without entering into too long an Examination, to what Amount each Office is a Charge upon the Public, the Civil Liſt, and Individuals; but we muſt at the ſame Time remark, that moſt of the Sums for Fees and Gratuities ſtated by us as paid by Individuals, are ultimately paid by, and a Charge upon, either the Civil Liſt or the Public; this latter Diſtinction we have made, not conſidering the Intereſt of the Crown as ſeparate from the Intereſt of the Public, but becauſe the Savings, if ſuch there ſhould be, will in the one Caſe fall into the Fund appropriated for the Support of His Majeſty's Civil Government, and in the other into the Sinking Fund.

We have diſtinguiſhed the Taxes paid by the Officers, that is, the Land Tax, and the One Shilling and Sixpenny Duties, from their other Diſburſements; becauſe the Charge of the Public in ſupporting theſe Offices is leſſened by as much of theſe Taxes as get back again into the Exchequer; but, not being able eaſily to diſcover what Diminution they ſuffer in their Progreſs, we have only ſtated the Amount of them, without deducting them from the Expence of the Public.

From the Return of the Pay Office of the Navy, and from the Examinations of the Right Honourable *Welbore Ellis*, Treaſurer of the Navy; *Andrew Douglas*, Eſquire, his Paymaſter; *John Slade*, Eſquire, Firſt Clerk in the Caſhier's Branch; *Adam Jellicoe*, Eſquire, Firſt Clerk in the Pay Branch; *George Swaffield*, Eſquire, Caſhier; Mr. *John Fennell*, Chief Clerk, and Mr. *Robert Walker*, Second Clerk in the Victualling Branch; we obtained the following

N° 2.
N° 3.
N° 4, 5.
N° 6.
N° 7.
N° 8, 9.

Information relative to the Profits accruing to the Officers and Clerks in this Office.

The Buſineſs in the Pay Office of the Navy is tranſacted by the Treaſurer, the Paymaſter, and Thirty-five Officers and Clerks, Nine of which are in the Caſhier's Branch, Twenty in the Pay Branch, and Six in the Victualling Branch.

The Profits of theſe Officers conſiſt of Six Heads :—Salaries; Allowances for extra Service, and for telling Money at the Bank; Perquiſites of odd Pence; for caſting Defalcations; and for entering Probates and other Inſtruments.

The Treaſurer and his Paymaſter are paid by Salaries only, and have no other Fee or Gratuity whatever; the Officers and Clerks receive Salaries, and alſo the Allowances and Perquiſites above mentioned.

The Treaſurer is appointed by the Crown, and holds his Of-
£. 2,000. fice during Pleaſure; he receives a Salary of Two thouſand Pounds a Year, reduced, by the Payment of the One Shilling and Six-
£. 1,850. penny Duties to Eighteen hundred and Fifty Pounds; he appoints the Paymaſter, and all the other Officers and Clerks in the Office.

£. 500. The Paymaſter has a Salary of Five hundred Pounds a Year,
£. 462. 10. reduced by the ſame Duties to Four hundred and Sixty-two Pounds Ten Shillings; he executes alſo the Offices of Caſhier and Accountant, for which he receives no additional Salary or Emolument whatever.

The Salaries of the other Officers and Clerks are from Forty to Eighty Pounds a Year, according to their ſeveral Employments; beſides which they have the Allowances and Perquiſites following.

An Allowance for extra Service, which is made to thoſe Clerks who attend the Payment of Wages and the Yards, and who compleat what are called the Full Books for Payment of the Ships and Yards; this Allowance is intended to defray their travelling Expences and as a Recompence for their extra Trouble; the Rate at which it is paid is Seven Shillings a Day for the Number of Days in which each Clerk is ſo employed.

An Allowance for telling Money at the Bank is a Poundage, at the Rate of Five Shillings for every thouſand Pounds, allowed by the Navy Board to thoſe Clerks who receive Money at the Bank for the Payment of the Ships and Yards; in Conſequence of which Allowance, each Clerk is accountable for any Deficiency there may be either in the Weight or Tale of the Money he receives.

The

The odd Pence is a Perquiſite to thoſe Officers and Clerks who are employed in making Payments; thoſe whoſe Buſineſs it is to pay Perfect Bills, the Navy Courſe, and Bills drawn by the Navy and Sick and Hurt Boards, pay the even Money only upon theſe Bills, and retain to themſelves the odd Pence under a Shilling; thoſe who are employed in the Payment of the Officers, Seamen, and Artificers in the Dock Yards, retain the odd Pence under Six Pence; in Conſideration of which, they are all bound to make good any Miſtakes they may make in their Payments.

The Perquiſite for caſting Defalcations is a Gratuity, uſually at the Rate of One Guinea by the hundred Pounds, paid by the Chaplains, Surgeons, and Purſers of the Navy, to the Officer who caſts and pays to them their ſeveral Shares of the Deductions made from the Seamen's Wages.

The Perquiſite for entering Probates of Wills, Letters of Adminiſtration, and Warrants of Attorney, is a Fee of Two Shillings and Six Pence each Entry, paid to the Clerk in whoſe Department it lies to regiſter theſe Inſtruments.

The Salaries and Allowances for extra Service, and for telling Money at the Bank, are paid, for the moſt Part, Quarterly, by Bills aſſigned by the Navy or Victualling Boards upon the Treaſurer, out of Money received by him, either to pay Salaries, or from old Stores, or under ſome other Head of Service ſpecified in the Aſſignments; and conſequently all theſe are paid by the Public.

The Perquiſites are either detained out of Sums due to particular Perſons, or paid by thoſe who apply to have their Buſineſs tranſacted at the Office; and therefore do not come out of the Public Purſe, but from the Pockets of Individuals.

The Authority upon which the Receipt of the ſeveral Profits of this Office is grounded, is either an Order of the Privy Council, or Uſage.

By an Order of the Privy Council, dated the 25th of *May* 1699, N° 10.
the Salary of the Treaſurer of the Navy is ſettled at Two thouſand Pounds a Year; that of his Paymaſter, at Five hundred Pounds; that of his Accountant, at Four hundred Pounds; and the Salaries of Thirteen Clerks, Seven at Eighty Pounds each, and Six at Forty Pounds each; and in the Ordinary Eſtimate of the Navy, voted by Parliament every Year, are inſerted Allowances, to the Treaſurer of the Navy Two thouſand Pounds; to his Paymaſter and Caſhier Five hundred Pounds; to Twenty-two Clerks, Six of them Eighty Pounds, Nine Fifty Pounds, and Seven Forty Pounds each: But an Increaſe of the Buſineſs in this Office for theſe late Years, has rendered it neceſſary to increaſe the

£. 2,000.
£. 500.
£. 400.
£. 2,000.
£. 500.

the Clerks to the preſent Number, Thirty-five; and to every Increaſe the Conſent of the Navy Board is neceſſary.

The Allowances and Perquiſites are ſuch as have been uſually paid and taken by the Officers and Clerks in their ſeveral Departments, as far back as the Memory of the oldeſt Officers now employed in this Office reaches.

N° 11. From the Account ſet forth in the Appendix it appears, that the groſs Amount of the Emoluments received in the Pay Office £. 8,150. 10. 0½. of the Navy was Eight thouſand One hundred and Fifty Pounds Ten Shillings and a Halfpenny; of which the Salaries, Allowances for extra Service and for telling Money at the Bank, £. 6,545. 4. 8. amounting to Six thouſand Five hundred Forty-five Pounds Four Shillings and Eight Pence, was paid by the Public; and the Reſidue, being One thouſand Six hundred and Five Pounds Five £. 1,605. 5. 4. Shillings and Four Pence Halfpenny, by Individuals; the Nett £. 7,938. 0. 0½. Receipt of this Office was Seven thouſand Nine hundred Thirty-eight Pounds and a Halfpenny.

N° 12. N° 13. N° 14. N° 15, 16. N° 17. N° 18. N° 19. N° 20. By the Return made to us from the Pay Office of the Army, and the Examinations of the Right Honourable *Richard Rigby*, Paymaſter General of the Forces; *Timothy Caſwall*, Eſquire, Deputy Paymaſter; *John Powell*, Eſquire, Caſhier; *Charles Bembridge*, Eſquire, Accountant; *John Adam Frederick Heſſe*, Eſquire, Ledger Keeper; *Thomas Bangham*, Eſquire, Computer of Off-reckonings; *Robert Randoll*, Eſquire, Caſhier of Half Pay; and *Richard Moleſworth*, Eſquire, Entering Clerk; we received the following Account of the Salaries paid to, and the Fees and Gratuities taken by, the Officers and Clerks in the Pay Office of the Army.

This Office conſiſts of the Paymaſter General, his Deputy, a Caſhier, an Accountant, a Ledger Keeper, a Computer of Off-reckonings, a Caſhier of Half Pay, and an Entering Clerk with Eight inferior Clerks, an Office Keeper, a Houſe Keeper, and Two Meſſengers; and Nine Deputy Paymaſters Abroad.

The Paymaſter General appoints his Deputies, and all the Officers and Clerks employed in his Office: They are all paid by Salaries or Allowances, Fees, and Gratuities.

The Paymaſter General, his Deputy, the inferior Officers and Clerks, and Deputy Paymaſters Abroad, have certain Salaries or Allowances only; the Six Officers who are next to the Deputy Paymaſter, receive Salaries, Fees, and Gratuities.

The Paymaſter General is appointed by Letters Patent under the Great Seal, during Pleaſure; he receives Four Annual Allowances as Paymaſter General of the Forces, and One as Treaſurer of

of *Chelſea* Hoſpital: The Four are, Three thouſand Pounds as the particular Salary belonging to his Office, £. 3,000.
One thouſand Seven hundred and Sixty Pounds for the Payment of Clerks, £. 1,760.
Six hundred Pounds for the contingent Expences of his Office, and Twenty Shillings a Day as one of the Staff upon the Eſtabliſhment; £. 600.
the other Allowance is Twenty Shillings a Day as Treaſurer of *Chelſea* Hoſpital. The Amount of theſe Allowances is Six thouſand and Ninety-two Pounds: £. 6,092.
Out of which he paid for himſelf and Officers, in Taxes, Nine hundred Sixty-two Pounds Nineteen Shillings and Nine Pence; £. 962. 19. 9.
to Clerks, One thouſand Seven hundred and Seven Pounds; £. 1,707.
and for the contingent Diſburſements of his Office, Three hundred and Sixty Pounds Seven Shillings and Eight Pence; £. 360. 7. 8.
making together Three thouſand and Thirty Pounds Seven Shillings and Five Pence, £. 3,030. 7. 5.
which reduced his clear Receipt to Three thouſand and Sixty-one Pounds Twelve Shillings and Seven Pence. £. 3,061. 12. 7.

The Deputy Paymaſter has Two Salaries, of Five hundred Pounds a Year each; £. 500.
one reduced, by the One Shilling and Sixpenny Duties, to Four hundred Sixty-two Pounds Ten Shillings, £. 462. 10.
the other paid without Deduction; together, clear, Nine hundred Sixty-two Pounds Ten Shillings. £. 962. 10.

The Six following Officers are thoſe who have Fees and Gratuities as well as Salaries.

The Caſhier receives a Salary of Two hundred Pounds a Year, £. 200.
reduced by the One Shilling Duty to One hundred and Ninety Pounds, £. 190.
and an additional Annual Allowance of Two hundred and Seventy Pounds, paid to him without Deduction: £. 270.
His Fees and Gratuities amounted to Six thouſand Seven hundred and Fifteen Pounds Nineteen Shillings and Six Pence; £. 6,715. 19. 6.
which, with his Salaries, made his clear Receipt Seven thouſand One hundred Seventy-five Pounds Nineteen Shillings and Six Pence; £. 7,175. 19. 6.
but, as theſe Fees are not always paid at the Time the Buſineſs is done, this Sum, though received in the Year 1780, may include Fees that accrued in a preceding Year; it certainly does not include the Fees for all the Buſineſs done by him in that Year; the Remitters had not paid him their Fees upon the Warrants for the Remittances iſſued to them after the Month of *February* 1780; and it appears from an Account of thoſe Remittances, extracted from the Account of the Extraordinary Services incurred by the Paymaſter General of the Forces for the Year 1780, that the Sum iſſued to them between the 1ſt of *March* and the 31ſt of *December* in that Year, was Two Million Three hundred and Twelve thouſand Eight hundred and Thirty Pounds; £. 2,312,830.
the Fees upon which, being at the Rate of One Guinea by the Thouſand Pounds, N° 21.

£. 2,427. 12. amount to Two thouſand Four hundred Twenty-ſeven Pounds Twelve Shillings, and being divided equally between the Caſhier
£. 1,213. 16. and Accountant, would have added One thouſand Two hundred and Thirteen Pounds Sixteen Shillings to the Receipt of each, and
£. 8,389. 15. 6. would have increaſed that of the Caſhier to Eight thouſand Three hundred Eighty-nine Pounds Fifteen Shillings and Six Pence.

£. 150. The Salary of the Accountant is One hundred and Fifty Pounds a Year, reduced by the One Shilling Duty to One
£. 142. 10. hundred Forty-two Pounds Ten Shillings: He received in Fees
£. 1,358. 17. 9. One thouſand Three hundred Fifty-eight Pounds Seventeen Shillings and Nine Pence; which, added to his Salary, makes his
£. 1,501. 7. 9. clear Receipt to have been One thouſand Five hundred and One Pounds Seven Shillings and Nine Pence; had the Remitters paid all their Fees, it had been increaſed, by the Addition of One
£. 1,213. 16. thouſand Two hundred and Thirteen Pounds Sixteen Shillings,
£. 2,715. 3. 9. to the Sum of Two thouſand Seven hundred and Fifteen Pounds Three Shillings and Nine Pence.

£. 100. The Ledger Keeper's Salary is One hundred Pounds a Year, beſides which he receives Annually Eighty Pounds from the Com-
£. 100. puter of Off-reckonings, and One hundred Pounds from the
£. 394. 16. Caſhier of Half Pay: His Fees amounted to Three hundred Ninety-four Pounds Sixteen Shillings; making all together Six
£. 674. 16. hundred Seventy-four Pounds Sixteen Shillings: He paid out of this Sum for Taxes Fifteen Pounds, to his Deputy Eighty Pounds,
£. 145. and to another Aſſiſtant Fifty Pounds; together, One hundred
£. 529. 16. Forty-five Pounds, which reduced his Nett Receipt to Five hundred Twenty-nine Pounds Sixteen Shillings. The preſent Ledger Keeper has, by Reaſon of his Age and Infirmities, executed his Office by Deputy ever ſince his Appointment in 1765.

The Computer of Off-reckonings has no other Salary but that of Eighty Pounds, which he pays to the Ledger Keeper; his Nett Profits aroſe from his Fees, which amounted to One thou-
£. 1,038. 5. 6. ſand and Thirty-eight Pounds Five Shillings and Six Pence.

The Caſhier of Half Pay receives Eighty Pounds a Year Salary;
£. 617. 5. the Total of his Fees was Six hundred and Seventeen Pounds
£. 697. 5. Five Shillings; together, Six hundred Ninety-ſeven Pounds Five Shillings: Out of which he paid for Taxes Fourteen Pounds, and to the Ledger Keeper One hundred Pounds; this reduced his clear
£. 583. 5. Receipt to Five hundred Eighty-three Pounds Five Shillings.

Sixty Pounds is the Salary of the Entering Clerk, which, with
£. 1,448. 15. 4. One thouſand Four hundred Forty-eight Pounds Fifteen Shillings and Four Pence received by Fees, made his groſs Receipt
£. 1,508. 15. 4. One thouſand Five hundred and Eight Pounds Fifteen Shillings

and

and Four Pence; reduced, by Ten Pounds Ten Shillings paid for Taxes, to One thouſand Four hundred Ninety-eight Pounds Five Shillings and Four Pence. £. 1,498. 5. 4.

The other Clerks are paid from Fifty to One hundred Pounds a Year, according to their Stations and Employments in the Office, and receive no Fees or Gratuities whatever.

The Deputy Paymaſters Abroad are paid an Allowance, Six of them Thirty Shillings a Day, and Three of them Three Pounds a Day.

The Fees received by theſe Officers are as various as the Buſineſs they execute; each has Fees peculiar to his Branch: They conſiſt, ſome of them, of a Poundage upon the Sums contained in Warrants brought for Payment, and in Receipts; others, of certain Sums *per* Regiment, paid either annually or upon tranſacting particular Branches of the Regimental Buſineſs; others of them are certain Sums for Reports, Certificates, Receipts, Entries, or other Articles of official Buſineſs.

The Gratuities are voluntary Donations upon the Payment of Warrants, or for creating ſome Trouble to the Office, and are given to the Officers of the Department where the Buſineſs is tranſacted.

It appears from the Account of the Payments made by the Paymaſter General, out of the Deductions of Twelve Pence in the Pound, and One Day's Pay, for the Year 1780, that the Salary and Allowances to the Paymaſter General (except the Twenty Shillings a Day on the Staff) and the Two additional Salaries to the Deputy and Caſhier, and the Allowances to the Deputy Paymaſters Abroad, are paid out of the Deductions of Twelve Pence in the Pound; the Twenty Shillings a Day on the Staff, is paid to him in like Manner as the General and Staff Officers in *Great Britain* are paid, out of the Money granted for the Ordinary Services of the Army: All theſe Payments are therefore a Charge upon the Public. The Paymaſter General himſelf pays the other Salaries, out of the Sum of One thouſand Seven hundred and Sixty Pounds allowed him for that Purpoſe: The Fees and Gratuities are paid by the Remitters, Contractors, Agents, and Perſons whoſe Buſineſs brings them to the Office, and therefore come immediately out of their Pockets, though much the greateſt Part of them ultimately fall upon the Public. N° 22. £. 1,760.

Uſage of Office is the general Ground upon which theſe ſeveral Payments reſt, except in the Two Inſtances of the additional Allowances to the Deputy and the Caſhier, which are founded on ſpecial Circumſtances; the Five hundred Pounds a Year Addition to the Deputy, is paid to him by a Warrant dated 18th *March* 1774; £. 500.

1774; it commenced from the 10th *October* 1771, and is to continue as long as he holds this Office: The Ground ſtated in the Warrant is, that the then Emoluments of the Office were not an adequate Compenſation for his Trouble, Care, and Fidelity: His Predeceſſors in this Office had not this additional Salary; for they enjoyed, at the ſame Time, what the preſent Deputy had not, other Appointments under the Crown.

£. 270. The Warrant for the Payment of the additional Two hundred and Seventy Pounds a Year to the Caſhier, is dated the 10th *July* 1765, and ſtates it to be made to him for his Trouble, Care, Diligence, and Fidelity in the Execution of the Buſineſs committed to his Charge.

The Allowance to the Paymaſter General of Twenty Shillings a Day upon the Staff, is voted annually upon the Eſtabliſhment, and, together with the Twenty Shillings a Day as Treaſurer of *Chelſea* Hoſpital, is inſerted in his Letters Patent: All the Salaries and Allowances paid to him are ſuch as have been allowed to his Predeceſſors in this Office; and all the Salaries, Fees, and Gratuities received by the Officers and Clerks, and Deputy Paymaſters, are the ſame as have been paid to, and received by, thoſe who have gone before them.

N° 23. From the Account in the Appendix it appears, that the groſs Amount of the Emoluments received in this Office, was Twenty-
£. 25,108. 19. 1. five thouſand One hundred and Eight Pounds Nineteen Shillings
£. 23,561. 1. 8. and One Penny: The Nett Amount was Twenty-three thouſand Five hundred Sixty-one Pounds One Shilling and Eight Pence:
£. 13,450. The Sum of Thirteen thouſand Four hundred and Fifty Pounds, received for Salaries and Allowances, was paid by the Public:
£. 11,573. 19. 1. The Sum of Eleven thouſand Five hundred Seventy-three Pounds Nineteen Shillings and One Penny, for Fees and Gratuities, was paid by Individuals.

There is moreover another Gratuity given to the Officers and Clerks in each of theſe Pay Offices, upon paſſing the final Accounts of a Treaſurer and Paymaſter General in the Office of the Auditor of the Impreſt; this Gratuity is craved of the Commiſſioners of the Treaſury, by a Memorial from the reſpective Officers and Clerks in each Office, as a Compenſation for their Trouble in carrying on and making up the Accounts of a Treaſurer and Paymaſter General after his Reſignation: The Quantum of it bears ſome Proportion to the Total Sum contained in the Account to be paſſed; it is allowed to them by a Treaſury Warrant, out of the Balance remaining in the Hands of the Accountant, and is therefore paid out of a Public Fund. Theſe Allowances have
N° 24, 25. been made ever ſince the Revolution, and, by the Accounts of them from that Period, tranſmitted to us from theſe Offices, it appears,

appears, that in the Pay Office of the Navy, the Inſtances of theſe Gratuities, from the Year 1688 to the Year 1772, when the laſt Accounts of Mr. *Dodington*, ending in the Year 1756, were paſſed, are Seventeen, and amount to Fifty-four thouſand One hundred Sixty-two Pounds Seventeen Shillings and Nine Pence Farthing; £. 54,162. 17. 9¼. and in the Pay Office of the Army, the Inſtances from the ſame Year to the Year 1770, when the Accounts of Lord *Darlington* and others, ending 24th *June* 1757, were paſſed, are Nine, and amount to Forty-ſix thouſand One hundred and Twelve Pounds Eighteen Shillings; £. 46,112. 18. making together One hundred thouſand Two hundred Seventy-five Pounds Fifteen Shillings and Nine Pence Farthing, paid by the Public during that Period in theſe Gratuities. £. 100,275. 15. 9¼.

In the Exchequer, Six Offices came under our Examination; namely, the Auditor of the Receipt, the Clerk of the Pells, the Tellers, the Chamberlains, the Uſher, and the Paymaſters of Exchequer Bills. There are ſome Circumſtances common to them all; Salaries or Allowances, Fees, and Gratuities, are the Heads under which may be ranged the Profits of all the Officers and Clerks.

The Gratuities are uſual voluntary Donations, either from Public Offices or Individuals: The Yearly Accounts are made up to *Michaelmas* Eve; and therefore the Accounts of the Receipts and Payments of the Year 1780, which is the Year we are inquiring into, are made up to the *Michaelmas* of that Year.

In the Firſt Five of theſe Offices, the Principal appoints the Deputy and Clerks. The Firſt Four of them have Tables hung up in each Office, by which their Fees are regulated; theſe Fees conſiſt either of a Poundage, or of certain Payments for particular Articles of Buſineſs tranſacted in each Office, and are paid by the Perſons either paying in, or receiving Money out of, the Exchequer, or applying for their particular Buſineſs.

The Return made to our Precept by the Duke of *Newcaſtle*, N° 26. Auditor of the Receipt of His Majeſty's Exchequer, and the Examinations of *Edward Wilford*, Eſquire, his Firſt Clerk, and N° 27, 28. of Mr. *William Jones*, the Tally Writer, ſupplied us with a Knowledge of the State of the Emoluments received by the Officers and Clerks in this Branch of the Exchequer, the Buſineſs of which is tranſacted by the Auditor and Twenty-three fixed Clerks, with other occaſional Aſſiſtants when wanted.

The Auditor is appointed for Life, by a Conſtitution under the Hands and Seals of the Commiſſioners of the Treaſury; all the Exchequer Bills, Orders, Debentures, Patents, and other In-

ſtruments which paſs this Office, are ſigned by him; the official Profits are not received by himſelf, but by his Firſt Clerk, who accounts with him for them every Month: He receives Eleven

N° 29. Annual Allowances, enumerated in an Account tranſmitted to us,

£. 3,766. 1. and inſerted in the Appendix, amounting to Three thouſand Seven hundred Sixty-ſix Pounds One Shilling: He has a ſmall Annual Fee from the Wardrobe of Four Pounds, Seventeen Shillings; and is entitled to Fees upon the Receipt of Money into, and Iſſue of Money out of, the Exchequer; the firſt amounted

£. 170. 13. 9. to One hundred and Seventy Pounds Thirteen Shillings and Nine Pence, the latter, to Twelve thouſand Five hundred Fifty-four

£. 12,554. 2. 6. Pounds Two Shillings and Six Pence. The Sum he received by Fees for entering Patents, and upon Impreſt Bills, was Thirty-

£. 345. 7. nine Pounds Five Shillings, and in Gratuities Three hundred Forty-five Pounds Seven Shillings; the groſs Amount of all

£. 16,880. 6. 3. which was Sixteen thouſand Eight hundred and Eighty Pounds Six Shillings and Three Pence: Out of which Sum he made the fol-

£. 872. 12. lowing Payments; for Taxes, Eight hundred Seventy-two Pounds

£. 1,662. 10. Twelve Shillings; to Clerks, One thouſand Six hundred Sixty-two Pounds Ten Shillings; for incidental Expences of Office,

£. 329. 0. 2. Three hundred Twenty-nine Pounds and Two Pence; together,

£. 2,864. 2. 2. Two thouſand Eight hundred Sixty-four Pounds Two Shillings and Two Pence; which reduced his clear Receipt to Fourteen

£. 14,016. 4. 1. thouſand and Sixteen Pounds Four Shillings and One Penny.

£. 100. The Firſt Clerk has an Annual Allowance of One hundred

£. 3,001. 16. 8. Pounds, and the Clerk's Fees, amounting to Three thouſand and One Pounds Sixteen Shillings and Eight Pence; his Gratuities

£. 142. 17. were, One hundred Forty-two Pounds Seventeen Shillings; making together Three thouſand Two hundred and Forty-four

£. 3,244. 13. 8. Pounds Thirteen Shillings and Eight Pence; reduced, by Payments for Taxes, Clerks, and incidental Expences, to Two thou-

£. 2,752. 3. 6. ſand Seven hundred Fifty-two Pounds Three Shillings and Six Pence.

The reſt of the Clerks have Salaries in Proportion to their Rank and Employment, paid to them either by the Auditor or his Firſt or other Clerks; they have Fees likewiſe, and Gratuities, of various Kinds; and out of what they receive make various Pay-

N° 30. ments, an Account of all which, as tranſmitted to us from this Office, is inſerted in the Appendix.

The Foundation of theſe Allowances and Fees, and the Authority under which they are claimed and paid, are as follows:

N° 31. Upon the King's Acceſſion a Certificate is tranſmitted from the Auditor's Office to the Treaſury, purſuant to their Requiſition, conſiſting of Two Liſts; one containing the ſeveral Fees, Sala-

ries,

ries, and Allowances that have by ancient Cuſtom, Letters Patent, Conſtitutions, or other Authorities, been paid to the Officers and Miniſters of the Exchequer, either in Right of their Offices and Employments, or in Reward for their Services; the other containing the Fees, Salaries, or Allowances, that have been ſettled and allowed them for their Labour and Expence in managing and performing the Buſineſs of the Annuities payable at the Exchequer. This Certificate is ſent back to the Exchequer, annexed to a Warrant directed to the Auditor, authoriſing him to draw Orders or paſs Debentures for paying from Time to Time, in the uſual Manner, and at the accuſtomed Times, to the Officers, the Sums in the Certificate mentioned; the Firſt Liſt, amounting to One thouſand Eight hundred and One Pounds Nine Shillings, £. 1,801. 9. out of the Money applicable to His Majeſty's Civil Government; the other, amounting to Five thouſand Nine hundred Pounds, £. 5,900. out of the reſpective Funds applicable to the Payment of the Annuities.

N° 32.

This Warrant ſtates the Authority, under which the Treaſury iſſued it, to be, as to the Firſt Liſt, either the Letters Patent, Conſtitutions, or Authorities, whereby the Officers hold their Employments, or the General Letters Patent dormant (by which the King empowers them to make Variety of Payments therein deſcribed out of the Civil Liſt); and as to the Second Liſt, either the Powers given to them by the reſpective Acts of Parliament relative to the Annuities, or any other Power in them being.

In this Certificate are contained the Eleven Allowances paid to the Auditor: The Two Firſt of them, amounting to Four hundred and Sixty Pounds Three Shillings and Four Pence, are in the Firſt Liſt, and paid to him in Right of his Office: The other Nine, making Three thouſand Three hundred and Five Pounds Seventeen Shillings and Eight Pence, are in the Second Liſt, and paid to him as a Recompence for his Trouble in the Buſineſs of the Annuities, by virtue of the Power veſted in the Treaſury by the ſeveral Acts, to provide for the Charges of Management.

£. 460. 3. 4.

£. 3,305. 17. 8.

The Fees of the Auditor, upon the Receipt of Money, are: 1ſt. About One Fourth Part of the Tally Court Fees; of which Fourth, his Clerk attending in the Tally Court has a Share. 2dly. Part of a Sum allowed by the Treaſury to ſome of the Exchequer Officers for the Tallies of Loan which are exempt from Fees.

The Fees upon the Iſſue are, A Poundage upon Money iſſued for certain Services, not for all Services: In the Year 1780, the

Sum

£. 8,000,000. £. 22,000,000. Sum on which the Poundage Fees were paid was near Eight Millions: Upwards of Twenty-two Millions more were iſſued in that Year, for which neither the Auditor, nor his Clerks, received any Fees whatever. The other Fees are, certain Payments for tranſacting particular Kinds of Buſineſs. All theſe Fees are regulated by a Table, ſpecifying, both for the Auditor and his Clerks, the Rate, where it is a Poundage, otherwiſe the Quantum, of each Fee: This Table is for the moſt Part grounded upon Uſage, recognized as ancient by the Barons of the Exchequer in the Year 1692, as to thoſe Fees the Subject Matter of which exiſted at that Time; and acquieſced in, as to thoſe Fees the Subject Matter of which is of a Date ſubſequent to that Year.

N°. 33.

By an Act, paſſed in the Third Year of *William* and *Mary*, the Officers of the Exchequer were prohibited from taking any other Fees, for the receiving or iſſuing the Supplies granted by that or any other Act of that Parliament, except ſuch ancient and legal Fees as ſhould be allowed to be ſo by the Barons of the Court of Exchequer; who were required to preſent to both Houſes of Parliament, at the next Seſſions, a Table of Fees, to be by them allowed as ancient and legal: The Barons, in purſuance of this Power, made a Report, containing the Table required: This Report is inrolled in the Office of the King's Remembrancer: A Copy of it is inſerted in the Appendix; it comprehends the Fees to be taken upon the Receipt and Iſſue of Money in the Offices of the Auditor, the Clerk of the Pells, the Tellers, and the Tally Court; and is the Rule, though the Act is long ſince expired, by which they are governed at this Day, except in ſome few Inſtances, where Uſage, ſince that Report, has introduced Variations; one of which is, by the Barons Report the Whole of the Fees paid to the Officers of the Exchequer, upon the Iſſue of Money for the Army Services in general, was Three Halfpence in the Pound; but, ever ſince the Year 1744, a Difference has been made between the Iſſue for the Ordinary and the Extraordinary Services; the Fees for the firſt continue at Three Halfpence; thoſe for the latter are reduced to One Penny only in the Pound.

N°. 34.

Theſe Payments come out of different Funds; the Two Firſt Allowances to the Auditor, the Treaſury Allowance for the Tallies of Loan, the Wardrobe Fee, and the Allowance to the Firſt Clerk, which is included in the Firſt Liſt of the Exchequer Certificate, are paid out of the Civil Liſt; the other Nine Allowances are paid out of the Funds created by the ſeveral Acts, and therefore out of Public Money. The Fees of the Tally Court, and from Iſſues and for other Buſineſs, are paid immediately by Individuals; but all the Exchequer Fees paid on the Iſſues for the

the Army Services, amounting in the Year 1780 to Thirty-nine thouſand One hundred and Ninety-eight Pounds Seven Shillings and Ten Pence, are charged by the Paymaſter General of the Forces upon the Deductions of Twelve Pence in the Pound, and therefore paid by the Public. Of the Sum of Seven Millions Nine hundred and Eighty thouſand Three hundred and Forty Pounds, on the Iſſue of which Fees were paid, Seven Millions Three hundred and Eleven thouſand Seven hundred and Thirty-two Pounds, Part thereof, was Money belonging to the Public; Six hundred Sixty-eight thouſand Six hundred and Eight Pounds, other Part, was out of the Civil Liſt.

£. 39,198. 7. 10.

£. 7,980,340.

£. 7,311,732.

£. 668,608.

From the Account in the Appendix it appears, that the Total Sum received in this Office was Twenty-one thouſand Two hundred and Seventy-three Pounds Sixteen Shillings; the Nett Sum was Nineteen thouſand Eight hundred and Eighty Pounds Sixteen Shillings and Four Pence: The Sum of Thirteen thouſand Seven hundred and Eight Pounds Twelve Shillings and One Penny was paid by the Public; One thouſand One hundred and Sixteen Pounds Seven Shillings and Five Pence, out of the Civil Liſt; and Six thouſand Four hundred and Forty-eight Pounds Sixteen Shillings and Six Pence, by Individuals.

N° 35.

£. 21,273. 16.

£. 19,880. 16. 4.

£. 13,708. 12. 1.

£. 1,116. 7. 5.

£. 6,448. 16. 6.

From the Return made to us by the Right Honourable Sir *Edward Walpole*, Clerk of the Pells, and the Examinations of *Edward Roberts*, Eſquire, his Deputy and Firſt Clerk, and Mr. *Henry Thomas*, Clerk of the Introitus, we learned the State of the Profits received by the Officers and Clerks in this Office; which Office conſiſts of the Clerk of the Pells, his Deputy and Firſt Clerk, and Fourteen inferior Clerks.

N° 36.
N° 37. 38.

The Clerk of the Pells is appointed for Life, by a Conſtitution under the Hands and Seals of the Commiſſioners of the Treaſury, to exerciſe his Office either by himſelf or Deputy. In Conſequence of this Privilege, it has not been uſual, for many Years, for the Clerk of the Pells to execute any Part of the Buſineſs himſelf; the Deputy tranſacts the Whole, and receives and accounts with his Principal for all the Profits that belong to him. The Clerk of the Pells receives Thirteen diſtinct Allowances, ſet forth in the Return, amounting to One thouſand Six hundred and Three Pounds and Eleven Pence, paid to him by Order or Debenture; One of them, Sixty-one Pounds Thirteen Shillings and Four Pence, is inſerted in his Conſtitution, and is, together with Six more, making Three hundred and Six Pounds One Shilling and Eight-Pence, included in the Firſt Liſt in the Exchequer Certificate, and therefore payable out of the Civil Liſt; the remaining Six, amounting to One thouſand Two hundred Thirty-five Pounds

£. 1,603. 0. 11.

£. 306. 1. 8.

£. 1,235. 5. 11.

Five Shillings and Eleven Pence, are in the Second Liſt, and therefore payable out of the reſpective Annuity Funds. His Fees upon the Receipt conſiſt of about One Fourth Part both of the Tally Court Fees and of the Treaſury Allowance for the Tallies of Loan, a certain Part of both of which is appropriated to his Clerk of the Introitus. His Share of theſe Fees and Allowance

£. 194. 5. 10½. came to One hundred Ninety-four Pounds Five Shillings and Ten Pence Halfpenny. His Fees on the Iſſue are, like thoſe of the Auditor, a Poundage, at different Rates for different Services,

N° 39. paid by the Perſons receiving, according to a Table hung up in the Office, taken, and varying but little, from the Barons Report; and according to the ſame Table, ſome ancient Fees are taken for the Entries, Enrollments, and Examinations of certain In-

£. 7,700. 2. 8. ſtruments. All the above Fees amounted to Seven thouſand Seven hundred Pounds Two Shillings and Eight Pence, and his Gratuities from the Public Offices to Fifty-five Pounds One Shil-

£. 9,432. 1. 6½. ling; which made his groſs Receipt Nine thouſand Four hundred and Thirty-two Pounds One Shilling and Six Pence Halfpenny:

£. 1,834. 9. 6. Out of which he paid One thouſand Eight hundred Thirty-four Pounds Nine Shillings and Six Pence: The Particulars of theſe

N° 40. Payments are ſtated in a Return inſerted in the Appendix, and re-

£. 7,597. 12. 0½. duced his clear Receipt to Seven thouſand Five hundred Ninety-ſeven Pounds Twelve Shillings and a Halfpenny.

£. 420. The Deputy and Firſt Clerk has a Salary of Four hundred and Twenty Pounds a Year, paid to him by his Principal: His Fees are, a Poundage upon One Head of Iſſue only, that is, the Iſſue on Annuities, Penſions, *&c.* at the Rate ſtated in the Barons Report; and alſo ſome other ſmall Fees and Gratuities, enume-

N° 41. rated in the Account of the Officers and Clerks Fees in the Ap-

£. 283. 6. 1. pendix, amounting to Two hundred Eighty-three Pounds Six Shillings and One Penny. Theſe two Sums were reduced, by the Payment of Twenty-two Pounds for Taxes, to the Nett Sum of

£. 681. 6. 1. Six hundred Eighty-one Pounds Six Shillings and One Penny.

The Clerk of the Introitus has a Share of the Tally Court Fees, and of the Treaſury Allowance, and ſome other ſmall Fees, Al-

£. 348. 9. 9½. lowances, and Gratuities; the Whole producing Three hundred Forty-eight Pounds Nine Shillings and Nine Pence Halfpenny; reduced, by Nine Pounds Seven Shillings for Taxes, to Three hun-

£. 339. 2. 9½. dred Thirty-nine Pounds Two Shillings and Nine Pence Halfpenny.

N° 42. The reſt of the Clerks have Salaries, from Fifty to One hundred and Twenty Pounds, paid them by the Principal, and a few of them ſome ſmall Fees and Gratuities.

From

From a State of the Total received and paid in this Office, the Sum received was Ten thouſand Two hundred Sixty-nine Pounds Nineteen Shillings and Two Pence Halfpenny; the Nett Sum, Nine thouſand Five hundred Forty-three Pounds Thirteen Shillings and Nine Pence Halfpenny: The Sum paid by the Public, Five thouſand Nine hundred Sixty-four Pounds Four Shillings and Nine Pence; out of the Civil Liſt, Seven hundred Fifty-two Pounds One Shilling and Three Pence Halfpenny; and from Individuals, Three thouſand Five hundred Fifty-three Pounds Thirteen Shillings and Two Pence. N° 43. £. 10,269. 19. 2½. £. 9,543. 13. 9½. £. 5,964. 4. 9. £. 752. 1. 3½. £. 3,553. 13. 2.

From the Return made to our Precept, and the Examinations of *Daniel Wray*, *William Price*, *Richard Welles*, and *Charles Townſhend*, Eſquires, the Deputies and Firſt Clerks to the Right Honourable the Earl of *Hardwicke*, the Earl of *Northington*, Earl *Temple*, and the Honourable *John Jeffreys Pratt*, the Four Tellers of the Exchequer, we obtained an Account of the Emoluments received in this Office. N° 44. N° 45, 46, 47. N° 48.

The Tellers is one Office in Four Diviſions; each conſiſting of a Teller, a Deputy and Firſt Clerk, Two Offices executed by the ſame Perſon, a Second Clerk, and Three inferior Clerks; in all Twenty-four Perſons. The Teller is appointed for Life, by Letters Patent, which empower him to execute the Office by Deputy; and therefore the whole Buſineſs of theſe Offices is now, and long have been, tranſacted entirely by Deputies: The Teller himſelf executes no Part of it; he does not collect his own Profits; they are received and accounted for to him by his Deputy.

Each Teller receives Yearly an ancient Salary or Fee belonging to his Office; the Senior, Thirty-three Pounds Six Shillings and Eight Pence; the Three Juniors, Thirty-one Pounds Thirteen Shillings and Four Pence each: They have likewiſe Six Annual Allowances from the Treaſury for their Trouble in paying the Annuities, which are equally divided amongſt the Four; the Share of each is Three hundred Thirty-nine Pounds Fourteen Shillings and One Penny Farthing. £. 339. 14. 1¼. Theſe Salaries and Allowances are in the Exchequer Certificate; the Salaries in the Firſt Liſt, the Allowances in the Second. The Tellers are paid nothing upon the Receipt of Money: Their Fees ariſe from the Iſſue, and conſiſt of a Poundage on Iſſues, not for all, but for certain Services, and different for different Services, according to Rates ſpecified in the Table of Fees ſtated in the Return, and taken from the Barons Report, but varying from it in the Rate on the Iſſues for the Extraordinaries of the Army as before mentioned, and on the Iſſues for Penſions, and ſome other Services, which, though ſubject to Fees in that Report, are ſince exempted by Acts of Parliament. Theſe Fees are divided equally amongſt the Four Tellers; and the

Share

£. 7,038. 15. 0½. Share of each was Seven thouſand and Thirty-eight Pounds Fifteen Shillings and a Halfpenny. The Sum, on the Iſſue of which
£. 16,000,000. theſe Fees were taken, was near Sixteen Millions: The Sum, for
£. 14,000,000. which no Fees were taken, was upwards of Fourteen Millions, as being exempt either by Acts of Parliament, Courteſy, or Uſage. The Sum ſubject to Fees in the Office of the Tellers exceeds the Sum ſubject to Fees in the Offices of the Auditor, and Clerk of the Pells; for the Barons Report makes the Sum iſſued to the Navy,
£. 6,000,000. (which in the Year 1780 exceeded Six Millions) and to the Ordnance, liable in the one, and not in the others: The Salary, and One Fourth Part of the Allowances and Fees, which conſtitute the groſs Receipt of the Firſt Teller, amounted to Seven thouſand
£. 7,409. 17. 1¼. Four hundred and Nine Pounds Seventeen Shillings and One Penny Three Farthings; out of which he paid for Clerks, Taxes, Gra-
£. 713. 5. 4¼. tuities, and incidental Expences, Seven hundred and Thirteen Pounds Five Shillings and Four Pence Farthing; the Remainder,
£. 6,696. 11. 9½. being his Nett Receipt, was Six thouſand Six hundred Ninety-ſix Pounds Eleven Shillings and Nine Pence Halfpenny.

The groſs Receipt of the Second Teller, conſiſting of the like Articles, and alſo of Forty Pounds for the Rent of a Houſe be-
£. 7,450. 2. 5¾. longing to his Office, was Seven thouſand Four hundred and Fifty Pounds Two Shillings and Five Pence Three Farthings: His Pay-
£. 772. 16. 6. ments for Clerks, Taxes, and Incidents, were Seven hundred Seventy-two Pounds Sixteen Shillings and Six Pence; which left him
£. 6,677. 5. 11¾. a Nett Receipt of Six thouſand Six hundred Seventy-ſeven Pounds Five Shillings and Eleven Pence Three Farthings.

The groſs Receipt of the Third Teller was the like Sum: His
£. 742. 17. Payments were Seven hundred Forty-two Pounds Seventeen Shillings; which left him a clear Balance of Six thouſand Seven hun-
£. 6,707. 5. 5¾. dred and Seven Pounds Five Shillings and Five Pence Three Farthings; but the Third Teller, taking to himſelf a Portion of his
£. 1,108. 15. 7. Firſt Clerk's Fees, amounting to One thouſand One hundred and Eight Pounds Fifteen Shillings and Seven Pence, and all his Se-
£. 1,337. 2. 1. cond Clerk's Fees, (deducting the Taxes) being One thouſand Three hundred Thirty-ſeven Pounds Two Shillings and One Penny,
£. 9,153. 3. 1¾. his Nett Receipt was Nine thouſand One hundred Fifty-three Pounds Three Shillings and One Penny Three Farthings.

The Profits of the Office of the Fourth Teller, (which were divided between Mr. *Townſhend*, the late Teller, or his Executors, and Mr. *Pratt*, who ſucceeded to this Office 21ſt *May* 1780) were
£. 7,511. 3. 7¾. Seven thouſand Five hundred and Eleven Pounds Three Shillings and Seven Pence Three Farthings: The Deductions were Seven
£. 771. 0. 1. hundred Seventy-one Pounds and One Penny; which reduced the
£. 6,740. 3. 6¾. clear Receipt to Six thouſand Seven hundred and Forty Pounds Three

Three Shillings and Six Pence Three Farthings. The Articles compoſing theſe ſeveral Receipts and Deductions, and thoſe which follow relative to the Clerks, are enumerated in the Return tranſmitted to us from this Office.

The Deputy, as ſuch, has no Profit whatever; but, as Firſt Clerk, he has Fees both upon the Receipt and Iſſue; the Fees upon the Receipt are called Bill Money, and are in Conſideration of his writing the Bills: They are paid, according to an ancient Table of Fees uſed in the Office, and ſtated in the Return; not included in the Barons Report, becauſe that Report relates to the Supplies granted by that Parliament only. This Bill Money is divided equally amongſt the Four Firſt Clerks; the Share of each was One hundred Eighty-two Pounds Nine Shillings. £. 182. 9.

The Fees upon the Iſſue are, a Poundage, after a certain Rate, for certain Services, according to the Barons Report, ſimilar to that of the Tellers, with the like Variations and Exemptions: Theſe Fees are divided into Eight equal Parts, and belong to the Four Firſt and the Four Second Clerks; the Eighth Part or Share of each was One thouſand Three hundred Seventy-nine Pounds Twelve Shillings and One Penny. £. 1,379. 12 1.

Each Firſt Clerk receives alſo Annually, in Gratuities from Public Offices, Forty-ſix Pounds Four Shillings. Theſe Articles, of Bill Money, Fees, and Gratuities, making together One thouſand Six hundred and Eight Pounds Five Shillings and One Penny, was the groſs Receipt of the Firſt Clerks to the Three Junior Tellers: £. 1,608. 5. 1.

The Firſt Clerk to the Senior Teller received more; he had the Allowance of Three hundred Thirty-nine Pounds Fourteen Shillings, and Two hundred Thirty Pounds out of the Fees of the Second Clerk, in Conſideration of his paying the Salaries of the Three Under Clerks, and as an additional Recompence for his Care and Trouble in the Execution of his Office; £. 339. 14. £. 230.

theſe Sums increaſed his groſs Receipt to Two thouſand One hundred Seventy-ſeven Pounds Nineteen Shillings and One Penny: £. 2,177. 19. 1.

Out of which he paid in Taxes, for Clerks, and other Expences, Four hundred Fifty-ſeven Pounds One Shilling; £. 457. 1.

reducing thereby his Nett Receipt to One thouſand Seven hundred and Twenty Pounds Eighteen Shillings and One Penny. £. 1,720. 18. 1.

The Firſt Clerk to the Second Teller reduced his Receipt of One thouſand Six hundred and Eight Pounds Five Shillings and One Penny, by the Payment of Fifty-one Pounds Fourteen Shillings for Taxes and incidental Expences, £. 1,608. 5. 1. £. 1,556. 11. 1.

to One thouſand Five hundred Fifty-ſix Pounds Eleven Shillings and One Penny.

The Firſt Clerk to the Third Teller paid in Taxes and Gratuities Fifty-three Pounds Five Shillings and Six Pence; £. 1,554. 19. 7.

the remaining Sum of One thouſand Five hundred Fifty-four Pounds Nineteen Shillings and

Seven Pence he did not retain to his own Uſe; he is allowed by his Teller, for the Execution of this Office, a Salary of Four
£. 400. hundred Pounds a Year, and the Gratuities of Forty-ſix Pounds Four Shillings; theſe he retains; but the Reſidue, being One
£. 1,108. 15. 7. thouſand One hundred and Eight Pounds Fifteen Shillings and Seven Pence, he paid to the Third Teller. The Firſt Clerk to the Fourth Teller paid out of his Receipt Fifty-three Pounds Five Shillings and Six Pence for Taxes and Gratuities, and, in Addition to the Salary of the Senior under Clerk, Thirty-ſeven Pounds Twelve Shillings and One Farthing, being at the Rate of One hundred Pounds a Year, from the 21ſt of *May*, the Time of Mr. *Pratt*'s Appointment, to *Michaelmas* 1780; theſe Payments re-
£. 1,517. 7. 6¼. duced his clear Receipt to One thouſand Five hundred and Seventeen Pounds Seven Shillings and Six Pence Three Farthings.

The only Profit appropriated to the Office of the Second Clerk, is the Eighth Part of the Fees on the Iſſues, which was One
£. 1,379. 12. 1. thouſand Three hundred Seventy-nine Pounds Twelve Shillings and One Penny. The Second Clerks to the Firſt, Second, and Third Tellers, never attend the Office, or tranſact any official Buſineſs whatever; the Firſt Clerk receives the Share of the Fees belonging to the Second, makes the uſual Payments out of it, and pays the Reſidue to ſuch Perſon as the Teller has named as his Second Clerk, or otherwiſe to the Teller himſelf. The Payments out of the Share of the Second Clerk to the Firſt Teller were Forty-two Pounds Fifteen Shillings for Taxes and Incidents,
£. 230. and Two hundred and Thirty Pounds to the Firſt Clerk; the Remainder, being One thouſand One hundred and Six Pounds
£. 1,106. 17. 1. Seventeen Shillings and One Penny, was paid to the Father of the Second Clerk, who was under Age.

Forty-two Pounds Fifteen Shillings was the Deduction out of the Fees of the Second Clerk to the Second Teller; the remain-
£. 1,336. 17. 1. ing Sum of One thouſand Three hundred Thirty-ſix Pounds Seventeen Shillings and One Penny, was paid to the Second Clerk. The Share of the Second Clerk to the Third Teller was reduced, by the Payment of Forty-two Pounds Ten Shillings for Taxes,
£. 1,337. 2. 1. to One thouſand Three hundred Thirty-ſeven Pounds Two Shillings and One Penny; the Whole of which was paid to the Third Teller himſelf.

The Second Clerk in the remaining Diviſion has been in a Situation different from the reſt. During the Time Mr. *Townſhend* was Teller, his Second Clerk attended the Buſineſs of the Office, who received the Fees belonging to the Second Clerk, ſubject only to the Payment of the Taxes; there were then but Two Clerks more employed: The Share of theſe Fees that accrued in Mr.

Townſhend's

Townſhend's Life-time, was Eight hundred and One Pounds Two Shillings and One Penny; out of which, Twenty-ſix Pounds Ten Shillings and Six Pence, the Proportion of the Taxes, being paid, the remaining Seven hundred Seventy-four Pounds Eleven Shillings and Seven Pence, was the Nett Receipt of the Second Clerk to Mr. *Townſhend*. The Second Clerk appointed by the preſent Teller has never attended; but, out of his Fees, the Senior of the under Clerks, who was Second Clerk to Mr. *Townſhend*, is allowed Four hundred Pounds a Year: His Share of the Fees for the Remainder of the Year was Five hundred Seventy-eight Pounds Ten Shillings; out of which was paid Fifteen Pounds Nineteen Shillings and Six Pence for Taxes, and One hundred and Fifty Pounds Eight Shillings and Two Pence Three Farthings, being ſo much of the Salary of Four hundred Pounds as accrued between the Time the Teller was appointed and the *Michaelmas* following; the Remainder, being Four hundred and Twelve Pounds Two Shillings and Three Pence Farthing, was paid to the Father of the Teller.

£. 801. 2. 1.

£. 774. 11. 7.

£. 400.

£. 578. 10.

£. 150. 8. 2¾.

£. 400.

£. 412. 2. 3¼.

The under Clerks are paid by ſuch Salaries as each Teller thinks proper to allow them; they have no Fees; but receive ſome ſmall Gratuities, amounting in the Year to about Twenty Pounds to each Diviſion.

An Account of the Receipts and Payments in this Office ſhews the Groſs Receipt to be Forty-one thouſand Seven hundred Seventy-two Pounds Fourteen Shillings and Five Pence, and the Nett, Thirty-eight thouſand One hundred Thirty-eight Pounds Thirteen Shillings and Two Pence Three Farthings: Twenty-nine thouſand Two hundred and Seventy-two Pounds Three Shillings and Four Pence is paid out of Public Money; One thouſand Twenty-four Pounds Nine Shillings, out of the Civil Liſt; and Eleven thouſand Four hundred Seventy-ſix Pounds Two Shillings and One Penny, by Individuals.

N° 49.

£. 41,772. 14. 5.

£. 38,138. 13. 2¾.

£. 29,272. 3. 4.

£. 1,024. 9.

£. 11,476. 2. 1.

A Return was made to our Precept from the Chamberlain's Office. We examined *Abraham Farley* and *William Hammond*, Eſquires, Deputies on the Receipt Side, and *James Galloway* and *George Roſe*, Eſquires, Deputies on the Court Side, to *Montague Burgoyne*, Eſquire, and the Honourable *Frederick North*, the Two Chamberlains of the Exchequer. We received alſo a Return from *Thomas Lambe*, Eſquire, Tally Cutter, and examined Mr. *Charles Alexander*, his Deputy.

N° 50.
N° 51. 52.
N° 53.
N° 54.

N° 55.
N° 56.

This Office conſiſts of Three Diviſions; The Receipt Side, or Tally Court; The Court Side; and, The Tally Cutter's Office: It is compoſed of Nine Perſons; namely, the Two Chamberlains,

Two

Two Deputies on each Side, One under Clerk on the Court Side, the Tally Cutter, and his Deputy.

The Office of Chamberlain is held for Life by Letters Patent, with Power to execute it by Deputy; by virtue of this Privilege, theſe Two Officers interfere not in any Part of the Buſineſs of this Office, it is all tranſacted on both Sides by the Deputies: Each Chamberlain is entitled to Two Annual Payments, a Salary of Fifty-two Pounds Three Shillings and Four Pence, reduced by Taxes to Forty-ſix Pounds Seventeen Shillings; and Thirteen Pounds Six Shillings and Six Pence Wardrobe Money, reduced by Fees to Eleven Pounds Nineteen Shillings and Ten
£. 58. 16. 10. Pence; together, clear, Fifty-eight Pounds Sixteen Shillings and Ten Pence. The Two Salaries are in the Firſt Liſt of the Exchequer Certificate; the Wardrobe Money is a cuſtomary Payment. They receive neither Fee nor Gratuity; but they take to themſelves a Part of the Profits of both their Deputies. The ſenior Chamberlain received out of the Fees of his Deputy on the Receipt Side, Seventy Pounds; and out of the Fees of his De-
£. 256. 6. 10. puty on the Court Side, Two hundred Fifty-ſix Pounds Six Shillings and Ten Pence, which increaſed his Nett Profits to Three
£. 385. 3. 8. hundred Eighty-five Pounds Three Shillings and Eight Pence. The junior Chamberlain received out of the Profits of his De-
£. 252. 5. 2. puty on the Receipt Side, Two hundred Fifty-two Pounds Five
£. 274. 6. 10. Shillings and Two Pence; and on the Court Side, Two hundred Seventy-four Pounds Six Shillings and Ten Pence; which made
£. 585. 8. 10. his clear Receipt Five hundred Eighty-five Pounds Eight Shillings and Ten Pence.

The Two Deputies on the Receipt Side have each of them ancient Salaries; the ſenior Four, amounting to Ninety-ſeven Pounds a Year; the junior Three, together Fifty-ſeven Pounds a Year; the Firſt Liſt of the Exchequer Certificate contains them all: They are alſo entitled, in equal Moieties, to One Fourth Part (with ſome trifling Exceptions) of the Fees taken in the Tally Court; of which the Share of each Deputy was One
£. 193. 17. 5. hundred Ninety-three Pounds Seventeen Shillings and Five Pence: Each of them received a Treaſury Allowance for the Tallies of Loan, Seventy Pounds Thirteen Shillings and Three Pence, and from the Paymaſter General of the Forces a Gratuity of Three Pounds Thirteen Shillings and Six Pence; theſe ſeveral Items produced to the ſenior Three hundred Sixty-five
£. 365. 4. 2. Pounds Four Shillings and Two Pence, reduced, by the Payment of Eighteen Pounds Eighteen Shillings and Six Pence for Taxes, and Seventy Pounds to his Principal, to the clear Sum of Two
£. 276. 5. 8. hundred Seventy-ſix Pounds Five Shillings and Eight Pence;

and

and produced to the junior Three hundred Twenty-five Pounds Four Shillings and Two Pence, reduced, by the Payment of Eighteen Pounds Fifteen Shillings and Six Pence for Taxes, to Three hundred and Six Pounds Eight Shillings and Eight Pence; of which Sum he retained to his own Uſe a Salary of Fifty Pounds, allowed him by his Principal for the Execution of the Office, the Gratuity of Three Pounds Thirteen Shillings and Six Pence, and a Sum of about Ten Shillings more, making together Fifty-four Pounds Three Shillings and Six Pence; the Remainder, being Two hundred Fifty-two Pounds Five Shillings and Two Pence, he paid to his Principal.

£. 325. 4. 2.

£. 306. 8. 8.

£. 252. 5. 2.

An ancient Table regulates the Fees taken in the Tally Court, and eſtimates them, either by the Tally or by the Sum paid in; they are received from the Perſons who take away the Tallies, and are divided for the moſt Part into Four equal Portions, One of which belongs to the Auditor and his Clerk, another to the Clerk of the Pells and his Clerk, a Third to the Two Deputy Chamberlains on the Receipt Side, and the Fourth to the Tally Cutter.

N° 57.

The Two Deputies on the Court Side have each an ancient Salary of Five Pounds a Year, inſerted in the Firſt Liſt of the Exchequer Certificate; and are entitled, in equal Moieties, to Fees paid by Accountants for joining Tallies, according to an ancient Table, and eſtimated either by the Tally, or the Sum to be accounted for; the Moiety of theſe Fees was Two hundred Sixty-one Pounds and Seven Pence, and of the Treaſury Allowance for the Tallies of Loan, Eighty-ſix Pounds Eighteen Shillings and Nine Pence; together, to each Deputy, Three hundred Fifty-two Pounds Nineteen Shillings and Four Pence: Out of this Sum the Deputy to the ſenior Chamberlain paid Sixteen Pounds Two Shillings and Six Pence for Taxes, and Three Pounds for incidental Expences; which reduced the clear Receipt to Three hundred Thirty-three Pounds Sixteen Shillings and Ten Pence: Of this Sum he retained Sixty-five Pounds as his Salary for the Execution of the Office, and Twelve Pounds Ten Shillings for the under Clerk; the Reſidue, being Two hundred Fifty-ſix Pounds Six Shillings and Ten Pence, he paid to his Principal. The like Share of the Deputy to the junior, was reduced, by the like Payments for Taxes, and Twelve Pounds Ten Shillings to the Clerk, to Three hundred Twenty-four Pounds Six Shillings and Ten Pence; out of which, retaining his Salary of Fifty Pounds, he paid the remaining Two hundred Seventy-four Pounds Six Shillings and Ten Pence to his Principal. The

N° 58.

£. 261. 0. 7.

£. 352. 19. 4.

£. 333. 16. 10.

£. 256. 6. 10.

£. 324. 6. 10.

£. 274. 6. 10.

under Clerk has only a Salary of Twenty-five Pounds a Year, paid to him out of the Fees of the Deputies.

The Tally Cutter is appointed by a Conſtitution from the Commiſſioners of the Treaſury, during Pleaſure; he executes no Part of the Buſineſs of this Office himſelf; his Deputy tranſacts the Whole of it: He has a Salary of Five Pounds Ten Shillings a Year, inſerted in the Firſt Liſt of the Exchequer Certificate, and received an Allowance from the Treaſury for the Loan Tallies

£. 141. 6. 6. of One hundred Forty-one Pounds Six Shillings and Six Pence; which Two Sums are paid out of the Civil Liſt: His Fourth of

£. 366. 7. 10. the Tally Court Fees amounted to Three hundred Sixty-ſix Pounds Seven Shillings and Ten Pence. Theſe Sums, making together Five

£. 513. 4. 4. hundred Thirteen Pounds Four Shillings and Four Pence, were reduced, by Fourteen Pounds Twelve Shillings and Nine Pence paid for Taxes, and Fifty-ſeven Pounds One Shilling and Three Pence

£. 441. 10. 4. allowed to his Deputy, to Four hundred Forty-one Pounds Ten Shillings and Four Pence clear Receipt. The Deputy, in Addition to his Salary, received from the Uſher One Pound Ten Shillings for grinding Tools, and One Pound Three Shillings and Six

£. 59. 14. 9. Pence in Gratuities; which made his Nett Receipt Fifty-nine Pounds Fourteen Shillings and Nine Pence.

N° 59. The groſs Charge of this Office, comprehending all its Diviſions, is Two thouſand and Forty-three Pounds Four Shillings

£. 2,043. 4. 6. and Six Pence; to which the Public contributed Seven Pounds

£. 758. 10. 2. Seven Shillings; the Civil Liſt, Seven hundred Fifty-eight Pounds Ten Shillings and Two Pence; and Individuals, One thouſand

£. 1,277. 7. 4. Two hundred Seventy-ſeven Pounds Seven Shillings and Four

£. 1,917. 6. 9. Pence: The Nett Receipt was One thouſand Nine hundred and Seventeen Pounds Six Shillings and Nine Pence.

But to the Expence created by this Office, muſt be added thoſe Portions of the Tally Court Fees, and the Treaſury Allowances for the Tallies of Loan, paid to the Auditor and the

£. 1,021. 5. Clerk of the Pells, amounting together to One thouſand and Twenty-one Pounds Five Shillings, included in the Accounts of the Profits of thoſe Offices; which, added to the groſs Sum of

£. 2,043. 4. 6. Two thouſand and Forty-three Pounds Four Shillings and Six Pence, increaſes the Total Expence of the Chamberlain's Office

£. 3,064. 9. 6. to Three thouſand and Sixty-four Pounds Nine Shillings and Six Pence.

N° 60. The Return of the Honourable *Horace Walpole*, Uſher of the
N° 61. Exchequer, and the Examination of *Charles Bedford*, Eſquire, his Deputy, ſupplied us with the State of the Emoluments of this Office; in which Three Perſons are concerned, The Uſher, The Deputy, and The Clerk, who is alſo Yeoman Uſher.

The

The Uſher is appointed for Life by Letters Patent, with Power to exerciſe this Office by Deputy; which Power it has been uſual for the Uſher to make uſe of; and conſequently the Buſineſs of this Office is tranſacted entirely by the Deputy. The Uſher receives ſeveral ſmall Half Yearly Fees or Payments, on different Accounts, enumerated in the Return, and amounting in the Year to Forty Pounds Seventeen Shillings and Eight Pence; but his principal Advantage is the Profit he makes, by ſupplying the Treaſury and Exchequer with Stationary and Turnery Ware, and ſeveral other Articles, and the Exchequer with Coals, and by employing the Workmen who do the Repairs of the Exchequer and the Inſide of the Treaſury. There is an ancient Table kept in the Offices of the Auditor and the Uſher, which contains a long Catalogue of the Articles furniſhed by the Uſher, and a certain Price affixed to each Article; the Uſher is allowed, and charges Government, for each Article he furniſhes, at the Rate ſtated in this Table: But this Table does not contain all the Items he provides; for ſuch as are not included in it, he is allowed a Profit of Forty *per Cent.* and on the Workmen's Bills for Repairs he has a Profit of Three Shillings and Six Pence in the Pound. The Total of theſe Gains was Five thouſand Two hundred Fifty-two Pounds Eight Shillings and Four Pence Farthing; and, with his Fees, made his groſs Receipt Five thouſand Two hundred Ninety-three Pounds Six Shillings and a Farthing: His Deductions were, for Taxes, Four hundred Seventy-ſix Pounds and Five Pence Farthing; to his Deputy, a Salary of One hundred Forty-four Pounds, and One Third of the Poundage on the Bills for Repairs, Two hundred Thirty-four Pounds Four Shillings and Six Pence; to the Clerk, a Salary of Fifty Pounds, and to him, as Yeoman Uſher, Thirty-ſix Pounds Eight Shillings and Three Pence; in Fees, Forty-ſix Pounds Eighteen Shillings; and for incidental Expences, One hundred and Five Pounds Fourteen Shillings and Ten Pence. The Amount of theſe Deductions is One thouſand and Ninety-three Pounds Six Shillings and a Farthing; and reduced his Nett Receipt to Four thouſand Two hundred Pounds

£. 40. 17. 8.

£. 5,252. 8. 4¼.

£. 5,293. 6. 0¼.

£. 476. 0. 5¼.

£. 144.

£. 234. 4. 6.

£. 1,093. 6. 0¼.

£. 4,200.

The Deputy received, in Fees from the Stationers and others, One hundred Forty-five Pounds Five Shillings and Eleven Pence; which, added to his Salary, and Poundage on the Workmen's Bills, made Five hundred Twenty-three Pounds Ten Shillings and Five Pence; from which, Four Pounds being deducted for Taxes, his Nett Receipt was Five hundred Nineteen Pounds Ten Shillings and Five Pence. The Clerk received in Gratuities Seventy-ſix Pounds

£. 145. 5. 11.

£. 523. 10. 5.

£. 519. 10. 5.

Pounds One Shilling; which, with his Salary from the Uſher,
£. 126. 1. 0. made One hundred Twenty-ſix Pounds One Shilling. As Yeoman Uſher, he received in Gratuities Twenty-three Pounds Two Shillings and Six Pence; which, with the Payment from the Uſher, produced Fifty-nine Pounds Ten Shillings and Nine Pence;
£. 185. 11. 9. together, One hundred Eighty-five Pounds Eleven Shillings and Nine Pence; from which there was no Deduction. Hence the
£. 5,537. 15. 5¼. Groſs Expence of this Office was Five thouſand Five hundred
N° 62. Thirty-ſeven Pounds Fifteen Shillings and Five Pence Farthing:
£. 4,905. 2. 2. The Nett, Four thouſand Nine hundred and Five Pounds Two Shillings and Two Pence: The Public contributed One thouſand
£. 1,007. 6. 8¼. and Seven Pounds Six Shillings and Eight Pence Farthing; the
£. 4,285. 19. 4. Civil Liſt, Four thouſand Two hundred Eighty-five Pounds Nineteen Shillings and Four Pence; and Individuals, Two hun-
£. 244. 9. 5. dred Forty-four Pounds Nine Shillings and Five Pence.

N° 63. By the Return tranſmitted to us from the Office of the Paymaſters of Exchequer Bills, and from the Examination of *Nathaniel Barwell*, Eſquire, One of the Paymaſters,

N° 64. we obtained the Information following:

This Office is executed by Three Paymaſters, a Controller, an Accountant, a Caſhier, and Two Clerks; to which are added, a Houſekeeper and Meſſenger, and occaſional Aſſiſtant Clerks. The Paymaſters, the Controller, and the Houſekeeper, are appointed by the Commiſſioners of the Treaſury, by Conſtitution, during Pleaſure; the reſt of the Officers are appointed by the Paymaſters themſelves. This Office is diſtinguiſhed from the reſt, in that the Officers, as well as Clerks, are all paid by Salaries only. No Fee or Gratuity whatever is taken by any of them, except a ſmall annual Fee of Two Pounds Seven Shillings, allowed the Accountant for making up his Year's Account. Each
£. 283. 6. 8. Paymaſter has an annual Salary of Two hundred Eighty-three Pounds Six Shillings and Eight Pence, which has not varied ſince the Year 1736: He pays for himſelf and Clerks Thirty-four Pounds Three Shillings and Four Pence for Taxes; which re-
£. 249. 3. 4. duce it to Two hundred Forty-nine Pounds Three Shillings and
£. 350. Four Pence. The Controller's Salary is Three hundred and Fifty Pounds a Year; reduced, by the Payment of Forty-one
£. 308. 10. Pounds Ten Shillings for Taxes, to Three hundred and Eight Pounds Ten Shillings. The Salaries of the reſt are paid clear of Deductions, as ſtated in the Return: All of them together
£. 1,620. amount to One thouſand Six hundred and Twenty Pounds; which is paid out of Public Funds.

N° 65. From the Account of the contingent Expences of this Office, they

they were One hundred Sixty-nine Pounds Seventeen Shillings and Seven Pence, paid alſo by the Public; ſo that the groſs Expence of this Office to the Public, was One thouſand Seven hundred Ninety-two Pounds Four Shillings and Seven Pence; the Nett Produce to the Officers was One thouſand Four hundred Seventy-eight Pounds Seven Shillings. £. 169. 17. 7. N° 66. £. 1,792. 4. 7. £. 1,478. 7.

That the total Amount of the Expences attending the receiving and iſſuing of the Public Money at the Receipt of His Majeſty's Exchequer may appear at one View, we have ſubjoined in the Appendix an Account of the Totals of the Groſs and Nett Receipt by the Officers and Clerks in each of theſe Branches of the Exchequer, with the Deductions paid thereout during the Year 1780: From whence it appears, that the groſs Sum received by all of them, in Salaries, Fees, and Gratuities, was Eighty-two thouſand Five hundred and Nineteen Pounds Sixteen Shillings and Six Pence Three Farthings; and the Nett Sum Seventy-five thouſand Eight hundred Sixty-three Pounds Nineteen Shillings and Three Pence Farthing: That Fifty-one thouſand Seven hundred Fifty-one Pounds Eighteen Shillings and Five Pence Farthing was paid by the Public; Eight thouſand and Eight Pounds and Five Pence Halfpenny, out of the Civil Liſt; Twenty-two thouſand Nine hundred Twenty-nine Pounds Fifteen Shillings and Three Pence, by Individuals; and Three thouſand Eight hundred Sixty-ſeven Pounds Twelve Shillings and Five Pence Farthing for Taxes. N° 67. £. 82,519. 16. 6¼. £. 75,863. 19. 3¼. £. 51,751. 18. 5¼. £. 8,008. 0. 5½. £. 22,929. 15. 3. £. 3,867. 12. 5¼.

Such is the State of the Salaries, Fees, and Gratuities; and ſuch the Authority under which they are paid and received in theſe Offices: But the Act enjoins us a ſtill farther Duty; it commands us "to report ſuch Regulations, as, in our Judgment, "ſhall appear expedient to be eſtabliſhed, in order that the "Duties, Taxes, and Monies, granted, received, and appropriated "for the Public Service of this Kingdom, may hereafter be re-"ceived and iſſued in the Manner the moſt beneficial and advan-"tageous to the Public."

Regulations to this End have, in the Progreſs of this Inquiry, offered themſelves to our Judgment; Regulations tending to introduce that Syſtem of ſtrict Oeconomy in the Adminiſtration of the Public Revenue, which the Legiſlature has by the Act determined to be neceſſary. By ſtrict Oeconomy, we apprehend, is not meant ſuch as either derogates from the Honour and Dignity of the Crown, or abridges the Servant of the Public of the due Reward of his Induſtry and Abilities; we mean an Oeconomy that ſteers between extreme Parſimony on the one Hand, and Profuſion on the other; that is conſiſtent with Juſtice, as well

as Prudence; that gives to all their full Due, and to none more; that ſupports every uſeful and neceſſary Eſtabliſhment, but cuts off and reduces every ſuperfluous and redundant Expence. Some Regulations, built upon the Principle of Oeconomy thus defined, have for their Objects, the Offices, the Officers and their Emoluments.

An Office of the higheſt Antiquity, that has ſubſiſted for Ages under its preſent Form; that has the Receipt and Cuſtody of the Public Treaſure, upon the due Adminiſtration of which depends the national Credit and Safety of the Realm; an Office of ſuch a Deſcription is entitled to the utmoſt Reſpect, and Alterations in its Eſtabliſhment ſhould be well weighed, and propoſed with Caution and Diffidence: But, as a Change in the Manners, Cuſtoms, and, above all, in the Finances of this Nation, ſince the Origin of this Office, together with peculiar Circumſtances of the Times, may render Regulations neceſſary, we have judged it a Part of our Duty to examine into the Receipt of the Exchequer, with a View to an œconomical Reform.

The Office of the Chamberlains of the Exchequer, however important in ancient Times, is, at this Day, occupied principally in the Buſineſs of the Tally; which is the official Acquittance to Perſons paying Money into the Exchequer; this Acquittance has various Formalities, all calculated to prevent the Poſſibility of a Forgery, by which the Accountant might, on paſſing his Accounts, be diſcharged of a Sum he never paid.

The Teller is obliged, as ſoon as he receives Money, to tranſmit the Bill by which he charges himſelf with that Receipt, through the Pipe into the Tally Court; where the following Officers attend: 1ſt, The Tally Writer; who is the Officer of the Auditor, and takes an Account of the Sum, and writes it on both Sides of the Tally delivered to him, with the Sum cut upon it in Notches by the Tally Cutter.

2dly, The Clerk of the Introitus; who is the Officer of the Pells, and records the Receipt: And, 3dly, The Two Deputy Chamberlains on the Receipt Side; who ſplit the Tally, examine and compare the Two Parts with each other, and with the Entry made by the Clerk of the Introitus. The Tally is delivered to the Accountant; the Foil is delivered to, and kept by, the Deputy Chamberlains on the Court Side, until the Accountant, being about to paſs his Accounts, brings to them the Account of his Payments into the Exchequer, with the Tallies: Theſe Chamberlains examine the Account, join the Tallies with the Foils, mark both, certify upon the Account that the Tallies are received

ceived and joined, deliver back his Account to the Accountant, keep the Foil in the Office, and ſend the Tally to the Clerk of the Pipe. In this Operation Nine Perſons are concerned.

It is undoubtedly true, that the Public Revenue cannot be too ſafely guarded againſt Fraud of every Kind; but if a Mode of Receipt can be ſubſtituted, ſimilar to what is practiſed in other Offices, equally ſecure, and at but little Expence; ſuch a Mode demands Attention.

If, inſtead of the Tally Court, the Clerks of the Auditor, and of the Pells, were to attend the Office of the Tellers, as the Bank Clerk does now, and take an Account of the Sums, as they are received; if an indented Check Receipt of each Sum was made out, compared with the Entries, and marked with an Intratur by the one Officer, and a Recordatur by the other; if this Receipt was produced with the Account, before it is paſſed and examined with the Counterfoil, and the Account compared with the Entries in the Office, either of the Auditor, or the Pells, and the Truth of it certified by that Officer; a Check thus fenced, ſeems to be as effectually ſecured againſt Forgery as the Tally, is a Mode more ſimple, and can be tranſacted by a ſingle Clerk. Nor is this Check unknown in the Exchequer; the Bills that are iſſued every Year, to a great Amount, both in Number and Value, are guarded by the Check Indenture and Counterfoil.

The other Buſineſs of this Office may, without Injury to the Public, be eaſily transferred elſewhere: The Cuſtody of One of the Keys to the Tellers Cheſts, the Number of which ought not to be diminiſhed, may be committed to the Auditor; and the Cuſtody of the Standard Weights and Meaſures, and of the Standard Pieces of Gold and Silver, cauſing little Trouble, and that but ſeldom, to any other Office in the Exchequer.

Seeing, therefore, no Utility accruing to the Public from the Office of the Chamberlains, beyond the Labour of a ſingle Clerk, but, on the contrary, a conſiderable Charge incurred annually, in ſupporting Two Chamberlains, and a Tally Cutter, Three Sinecures, at the Expence, in the Year 1780, of One thouſand Four hundred and Twelve Pounds Two Shillings and Ten Pence; £. 1,412. 2. 10.
and the whole Office at the Expence of Three thouſand and Sixty-four Pounds Nine Shillings and Six Pence; we are of £. 3,064. 9. 6.
Opinion, that Public Prudence requires the Suppreſſion of this Office, and the Subſtitution of another Kind of Receipt in the Place of the Tally.

The chief, if not the only, preſent Duty of the Uſher, is to ſupply the Treaſury and Exchequer with Stationary and Turnery Ware, and a Variety of other Articles, and the Exchequer with Coals,

Coals, and to provide Workmen for certain Repairs; he is, as it were, a Factor to theſe Offices for particular Neceſſaries; on all which he has a Profit. The Amount of the Four Liberates, which contained all the Articles provided by him, with the Bills for

£.14,440. 3. 6. Repairs in the Year 1780, was Fourteen thouſand Four hundred and Forty Pounds Three Shillings and Six Pence; out of which

£.5,252. 8. 4. the Profits to the Uſher were Five thouſand Two hundred Fifty-two Pounds Eight Shillings and Four Pence: So that, ſuppoſing all theſe Articles could have been purchaſed, and the Repairs done, as cheap without the Intervention of the Uſher (and no Reaſon appears why they might not) the Public paid Fourteen

£.14,440. 3. 6. thouſand Four hundred and Forty Pounds Three Shillings and

£.9,187. 15. 2. Six Pence for what were really worth but Nine thouſand One hundred Eighty-ſeven Pounds Fifteen Shillings and Two Pence; that is, near Forty *per Cent.* more than they would have paid, had no ſuch Office exiſted as that of the Uſher.

As whatever is wanted for Public Uſe ſhould be purchaſed at the Firſt Hand, and at as cheap a Rate as may be, we think it neceſſary for the Public Intereſt that the Office of the Uſher of the Exchequer ſhould be diſcontinued, as expenſive and unneceſſary; and that every principal Officer ſhould procure all Articles requiſite for his own Department, and for that Purpoſe be paid by the Public an annual Allowance proportioned to the Wants of his Office; a Method now practiſed in the Paymaſter General's, and in various other Offices.

The Teller's is One Office, at the Head of which are placed Four Officers, independent of each other, each preſiding over his own diſtinct Diviſion, but none of them contributing to the Execution of any Part of the Buſineſs. It is expedient, that in an Office of this Importance, ſome Perſon of Rank and Reſponſibility ſhould preſide, to ſuperintend, direct, and control the Execution, with an Appointment adequate to his Conſequence and Station in the official Scale, leaving to ſubordinate Officers and Miniſters the laborious Detail of the Execution; but no Advantage is derived to the Public from placing Four inoperative Officers at the Head of this One Office.

Judging then, as we muſt do, ſolely by the Rule of Public Frugality, and ſuppoſing the Nation to ſtand in need of every practicable Retrenchment, and conſequently to require the Reduction of every uſeleſs and expenſive Office, we are led neceſſarily to conclude, that, as the Public Service receives no Aſſiſtance or Advantage from the Labours of the Tellers, and the Public Treaſure will find a conſiderable Increaſe from their Emoluments, the Public Intereſt requires their Number ſhould be reduced.

Whatever

Whatever Reaſons there may be for continuing theſe, and other Offices mentioned above; whether drawn from Policy or Expedience; as a Reſource for the Reward of Services, in Preference to Penſions; or from Juſtice, for continuing them during the Lives of the preſent Poſſeſſors only, in Favour of the Rights of private Property; or whether it would be proper to change them again from Offices for Life to Offices during Pleaſure; all theſe are Topicks not within the Limits of our Commiſſion, but for the Diſcuſſion of the Legiſlature; whoſe Deliberations comprehend Arguments drawn from every Source.—But, in whatever Shape they may be permitted to continue, every Reaſon of Prudence demands the Reduction of their Emoluments, from an Exceſs to a reaſonable limited Standard.

There are likewiſe in this Office of the Tellers Four Officers, under the Denomination of Second Clerks, who are merely nominal, without Attendance, without Buſineſs, Care, or Trouble; but they have Fees, and to no inconſiderable Amount: In the Year 1780, the Total of them was Five thouſand Five hundred and Eighteen Pounds Eight Shillings and Four Pence, and were either paid to, or to the Uſe of the Perſons named to theſe Offices, or increaſed the Profits of the Tellers themſelves. Whatever Pretenſions a ſuperior Officer may have to an Exemption from Duty and Service, a Sinecure is repugnant to the Idea of the Condition of a Clerk in Office, and therefore we are of Opinion, that common Senſe requires the Suppreſſion of the Offices of the Second Clerks to the Tellers. £. 5,518. 8. 4.

We have ranged the Emoluments of theſe Offices, under the Heads of Salaries, Fees, and Gratuities. From our Examination into the State of the Salaries, many of them appear to be made up of a Variety, and ſometimes of very ſmall Payments, ariſing out of different Funds; of the inferior Clerks, ſeveral pay over, either the Whole, or Portions of their Salaries, or Fees, to increaſe the Profits of other Clerks; all which is contrary to that Simplicity and Regularity that ought to be obſerved in every Office, and may be eaſily corrected by a Regulation we ſhall hereafter propoſe.

The Fees are either Sums paid for tranſacting particular Kinds of official Buſineſs, or a Poundage: The Firſt Sort of Fees fall, in many Caſes, very heavy upon Individuals; in ſome Caſes they fall upon the Public: It would be much for the Benefit of both, as well as for the Honour of Government, that all Perſons employed in the Public Service, and who muſt of Neceſſity have recourſe to Offices for Inſtructions, Inſtruments, and other official Buſineſs eſſential to the Execution of their Employments,

ſhould be furniſhed with all neceſſary Materials, and have their Buſineſs done in every Office, without Fee or Reward: The Regulation hereinafter ſuggeſted will, if adopted, be attended with this good Effect.

The Poundage is the moſt fruitful Source of Fees to moſt of the ſuperior, and to ſome of the inferior Officers; it is a Payment, after ſome certain Rate in the Pound, upon the Sum received, or iſſued, or contained in ſome official Inſtrument made out in the Office and delivered to the Perſon applying.

In ancient Times, when the Tranſaction was an actual Delivery of Money, and that Money conſiſted of Coin of various Denominations and Value, and poſſibly clipt, or of doubtful Weight, the Trouble and Attention of the Perſon employed in the Receipt or Payment increaſed with the Sum; and therefore the Poundage was a Mode of Reward that bore a Proportion to the Labour: But in theſe Times, when all Money Tranſactions are carried on, not by the Medium of Caſh, not by the Tale or Weight of current Coin, but by the Subſtitution of Paper, by Caſh Notes, Drafts, or Bills to any Amount; ſince the clear and conciſe Method of the Debtor and Creditor Account has been ſo univerſally introduced to Practice, an Increaſe in the Magnitude of the Sums, though to a vaſt Amount, is the Addition of a few Figures, or of a few Entries, only; and the Increaſe of Trouble ariſing from it is too inconſiderable to be eſtimated. The Examination of Mr. *Cowper*, who attends daily at the Exchequer, on the Part of the Bank, ſhews us with what Eaſe, Perſpicuity, and Exactneſs, the various and moſt extenſive Receipts and Payments of the Public Revenue are tranſacted there, by the Intervention of the Bank, with whom the principal Offices of Receipt, and ſeveral of the greater Accountants, keep their Caſh: The Tranſactions there, of each Day, are carried on, not in Coin told or weighed by the Tellers, but by the Interchange of Caſh Notes, or by the bare Entries of the Sums received and paid; and that Account being made up when the Tranſactions of the Day are finiſhed, the Balance only is either taken out of, or depoſited in, the Teller's Cheſts, in Exchequer Bills, or labelled Bags of Caſh, according as that Balance turns out in Favour of, or againſt, the Bank.

N° 68.

Beſides this Facility in conducting Money Tranſactions, a Courſe of Years has introduced, and very rapidly within theſe few Years, another Alteration, moſt ſenſibly felt in this Payment by Poundage. In its firſt Eſtabliſhment, the Revenue of this Kingdom was not conſiderable, and the Profits of the Poundage exceeded not the Earnings of the Officer; but in theſe later Times, the

the Neceſſities of the State have required a Revenue far beyond the Imagination of our Anceſtors. In the Year under our Contemplation, the Receipt of the Exchequer was Thirty-one Million Eight hundred Twenty-one thouſand One hundred Ninety-five Pounds; the Iſſue, Thirty Million Three hundred Eighty-four thouſand Eight hundred thirty-eight Pounds: On near Sixteen Million, was a Poundage paid to different Branches of that Office, amounting, as much of it as we could extract from the Returns, and which is not the Whole, to Sixty-two thouſand Two hundred Twenty-five Pounds; of which much the greateſt Part was paid to Officers for tranſacting either very little, or no Buſineſs at all. The Total of the Emoluments accruing in that Year to the ineffective Officers of the Exchequer, amounted to Forty-five thouſand Three hundred and Thirty-two Pounds.

£. 31,821,195.

£. 30,384,838.
£. 16,000,000.

N° 69.
£. 62,225.

N° 70.
£. 45,332.

But the Exceſs of this Poundage reaches beyond the ſuperior Claſs; it ſwelled the Profits of a ſingle Officer, not the Principal in the Department, to a Sum nearly equal to what ſupported an entire Office of equal Expenditure for the whole Year. The Nett actual Receipt of the Caſhier alone, in the Pay Office of the Army, was Seven thouſand One hundred Seventy-five Pounds Nineteen Shillings and Six Pence: The Nett Receipt of the whole Pay Office of the Navy, was Seven thouſand Nine hundred Thirty-eight Pounds; and it would have been inferior to that of the Caſhier, had he at the Time of his Examination received the Whole of his Income for that Year.

£. 7,175. 19. 6.

£. 7,938.

Since then, on the one Hand, the Improvements of the Age have taken away the Foundation upon which this Species of Reward was built, it is but reaſonable the Superſtructure ſhould fall with it; and, on the other Hand, the Exigencies of the Age having converted what was deſigned to be the Reward of Induſtry, into the Means of rendering ſome Offices lucrative to Exceſs, and of ſupporting others that are uſeleſs to the Public, the Subject has a Right to be relieved of that Burthen; and therefore we are of Opinion, that all Poundage Fees, of every Kind ſoever, ſhould be ſuppreſſed and totally aboliſhed: And of this Opinion was the Privy Council; who, by their Order in the Year 1695, above alluded to, ſhewed their Senſe of a Poundage, by directing it, in Inſtances therein mentioned, to be ſuppreſſed in the Office of the Treaſurer of the Navy.

The remaining Head is that of Gratuities; a Species of Emolument very liable to Abuſe: It may be a Reward for Civility, Favour, or extra Service; it may be alſo the Purchaſe of undue Preference, Expedition, and, in ſome Caſes, of Procraſtination; flowing, at firſt, from the Liberality of Opulence, the Oſtentation

tation of Vanity, or the Deſign of Cunning, it very ſoon aſſumes the Name of Cuſtom, and becomes a Claim, ſubmitted to, to avoid the Imputation of Meanneſs, and frequently to the great Inconvenience of contracted Circumſtances: Nor is it confined to Individuals only; the Public pay their Share: In the Payments out of the Deductions of Twelve Pence in the Pound, there are
£.653. 12. 8. Two Articles, making Six hundred Fifty-three Pounds Twelve Shillings and Eight Pence, diſtributed by the Paymaſter General of the Forces in Gratuities: The Public Voice unites with that of Individuals, in demanding a Suppreſſion of a Species of Emolument ſo eaſily perverted to Purpoſes injurious to the Intereſt of both.

But there is One other Sort of Gratuity, that requires particular Obſervation; that is, what is paid to the Officers and Clerks in the Pay Office of the Navy and Army, for carrying on and making up the Accounts of the Treaſurer and Paymaſter General after their Reſignation. It ſhould ſeem, that in every Office of Accounts, the balancing the Books every Year, and as ſoon as poſſible after the Expiration of that Year, is a Duty incumbent upon the Perſons employed in that Office; or Difficulty, Confuſion, and Ignorance of the real State of their Accounts, muſt enſue; it is an eſſential Part of their conſtant yearly Buſineſs, for which their annual Stipends are or ſhould be an adequate Reward; and the preſiding Officer is bound to ſee that this Buſineſs is done: But in theſe Two Offices a different Syſtem has prevailed: During the Time the Treaſurer or Paymaſter General has continued in Office, not One of his Year's Accounts has been ever made up; and it has been the Intereſt of the Officers not to make them up; if they had, it muſt have been conſidered as Part of their official Buſineſs, and paid for by their yearly Emoluments; but, by delaying it for Ten or Fifteen Years, they crave, on the Ground of Cuſtom, and obtain of the Treaſury, a ſpecial Allowance for this Buſineſs, as for extra Service they were not bound to perform. The final Accounts of Lord *Holland*, ending in *June* 1765, are at length near being cloſed; and the Treaſury Allowance for making them up has been craved and allowed: This recent Tranſaction, compleated ſince the iſſuing our Precept for an Account of theſe Allowances, con-
N° 71. ſiſts of the Memorial to the Treaſury by the acting Executor
N° 72. of Lord *Holland*; the Diſtribution of Eleven thouſand Three hun-
£.11,320. dred and Twenty Pounds amongſt the Officers, and the Sum
£.3,665. 10. 6. of Three thouſand Six hundred Sixty-five Pounds Ten Shillings and Six Pence for incidental Charges, craved by the Memorial;
N° 73. and His Majeſty's Warrant authorizing theſe Allowances. If the

Profits

Profits of this Office laſt Year equalled the Profits of the preceding Year, as they probably did, the Addition of this Allowance would have increaſed the actual Nett Receipt of the whole Office to Thirty-four thouſand Eight hundred Eighty-one Pounds One Shilling and Eight Pence, and that of the Caſhier only to Nine thouſand Eight hundred Twenty-five Pounds Nineteen Shillings and Six Pence, and, if he had received all his Fees, to Eleven thouſand and Thirty-nine Pounds Fifteen Shillings. £. 34,881. 1. 8. £. 9,825. 19. 6. £. 11,039. 15.

The Memorial ſtates "theſe Accounts to be intricate and "voluminous, and to amount to above Forty-five Million Nine "hundred thouſand Pounds; notwithſtanding which, they have "been made up by the Officers and Clerks mentioned in the "Diſtribution, without any Expence to the Public for additional "Aſſiſtance or Allowance." If they have been made up in the Courſe of theſe laſt Years, the Load of annual current Buſineſs in this Office, during the Time of Lord *Holland*, could have been no Impediment to their being made up at that Time, or ſoon after his Reſignation, and with much greater Eaſe, whilſt the Tranſactions were recent and freſh in their Memories. £. 45,900,000.

There ſtill remain to be made up the Accounts of Four Treaſurers of the Navy, to the Amount of Fifty-eight Million Nine hundred Forty-four thouſand Five hundred Eighty-eight Pounds; and of Three Paymaſters General of the Forces, amounting to Four Million Six hundred Sixty-ſix thouſand Eight hundred Seventy-five Pounds; excluſive of the Treaſurer and Paymaſter General in Office, to the firſt of whom has been iſſued, to the 30th of *September* 1780, Sixteen Million Seven hundred Eighty-one thouſand Two hundred Seventeen Pounds, and to the latter, to the End of the ſame Year, Forty-three Million Two hundred Fifty-three thouſand Nine hundred and Eleven Pounds, and not One Year's Account of either are compleated: So that of the Money iſſued to the Navy, Seventy-five Million Seven hundred Twenty-five thouſand Eight hundred and Five Pounds; and of the Money iſſued to the Army, Forty-ſeven Million Nine hundred Twenty thouſand Seven hundred Eighty-ſix Pounds; together, One hundred Twenty-three Million Six hundred Forty-ſix thouſand Five hundred Ninety-one Pounds (not including Ten Million Six hundred Forty-ſeven thouſand One hundred Eighty-eight Pounds, iſſued to the Navy, and Eight Million One hundred Twenty-one thouſand Pounds to the Army, to the End of the laſt Year) is as yet unaccounted for; and for the making up of theſe Accounts, if this Cuſtom is ſuffered to continue, Nine more Gratuities are to be craved of the Public. How much then does it behove them that this Evil ſhould be corrected! an Evil that furniſhes ano-

Third Report, N° 29. £. 58,944,588.

Fourth Report, N° 19. £. 4,666,875.

Third Report, N° 22. £. 16,781,217.

£. 43,253,911.

N° 74. £. 75,725,805.

£. 47,920,786.

£. 123,646,591.

£. 10,647,188.

N° 75. £. 8,121,000.

ther weighty Reaſon, in Addition to thoſe urged in our former Reports, for proceding immediately to bring forward the long Arrears in the Accounts of theſe Offices, in order for their ſpeedy Completion.

Having thus ſtated the Miſchiefs attending the preſent Eſtabliſhment, both to the Public and Individuals, and the Reaſons for aboliſhing the multifarious Emoluments, by which theſe Offices are now ſupported, it remains for us to propoſe ſuch a Regulation as appears beſt calculated to avoid the like Miſchiefs, and moſt beneficial to the Public Service.

We are of Opinion, that in the Place of all theſe Salaries, Fees, and Gratuities, there ſhould be ſubſtituted and annexed to each of theſe Offices, of whatever Rank or Denomination, One certain Salary, paid to the Officer by the Public Quarterly, and free of all Deductions; this Salary ſhould be an ample Compenſation for the Service required; and the Quantum eſtimated by the various Qualifications and Circumſtances neceſſary for the Execution, and which together form the Title to Reward.

By this Regulation, the Officer will know his Income, the Public will know their Expence; and Uniformity and Equality will be introduced in the Proviſions for Officers of equal Rank and Station in ſimilar Offices. The Induſtry of ſome Perſons requires the Spur of Profits continually flowing in, or the Hopes of Increaſe; others prefer the Certainty of a known, ſure Income, paid at ſtated Times: No Arrangement can ſuit the Diſpoſitions or Occaſions of all Men; but Time and Uſage will ſoon reconcile One reaſonable Rule, extended through theſe Departments of Government.

Notwithſtanding this Regulation throws upon the Public the whole Expence of theſe Offices, which are at preſent ſupported in Part by Individuals, yet, by adopting it, that whole Expence will become leſs than the Sum it now coſts the Public; for that Sum is ſo great, as to afford every liberal Salary, and yet leave no inconſiderable Saving: Not that this is the only Saving propoſed by the Regulation; the Public at preſent bear a much greater Share of the Burthen than is obvious at the firſt View: Beſides Fees and Gratuities paid by Public Offices, and refunded to them out of Public Money, many Payments, though made by Individuals, are charged by them ultimately to the Account of the Public. For Inſtance, the Contractor, when he calculates the Terms upon which he may ſafely engage with Government, muſt eſtimate every Article of Profit and Loſs, conſequential to his Bargan; to the Account of the latter, he places

all

all his Charges, and amongſt them, the long Catalogue of Fees, certain and uncertain; the firſt he knows, the laſt he will calculate not to his own Diſadvantage; and if, by them, he can procure Credit, or Preference, or Expedition, he will charge them to Government at their full Price: If this Head of various Expences was blotted out of his Column of Charges, by ſo much would the Terms of his Contract be more favourable to the Public.

But, beſides this, ſo very various and extenſive are the Operations of Government, that the Number of Perſons employed in their Service conſtitute a very conſiderable Body of the People; and their Relief is a Public Concern. If, by diſcharging an Office, at preſent paid by a Salary from thoſe Fees and Deductions to which it is now ſubject, that Salary ſhould become greater than the Office ought in Reaſon to have annexed to it, it may eaſily be regulated and reduced to its proper Standard.

We have ſaid, the Salary ſhould be paid free of all Deductions; that is, as far as is conſiſtent with the Laws in being. The Salaries and Fees of Office are at preſent ſubject, by Three Acts of Parliament, to the Land Tax, the Sixpenny, and the One Shilling Duties; whoever takes a View of the above State of the official Profits, will not wonder they ſhould be deemed by the Legiſlature a fit Subject of Taxation; and, under the Syſtem then in Uſe, no other Mode of Taxation could well be contrived but that adopted in thoſe Acts, though attended with Inequality, and, in many Caſes, with Hardſhip; had One known Salary been at that Time the Pay of Office, and the Neceſſities of the State required the Aid of every Subject, in Proportion to his Faculties, it is poſſible a Diminution of the Salary, before it iſſued, might have appeared a more eligible, more equal, and leſs expenſive Mode of Taxation, than paying it intire out of the Exchequer, and then bringing back again a Part of it, delayed and defalcated by a Variety of Deductions in its Circuit; but, as it is, the Sums at preſent aſſeſſed upon theſe Offices muſt continue to be paid; becauſe, otherwiſe, in the Land Tax, it will occaſion a Deficiency in the Sum to be raiſed by that Diviſion in which the Office is aſſeſſed; and in the other Duties, it will diminiſh the Funds created by thoſe Acts, and conſequently, the Security of the Creditors upon thoſe Funds. The Land Tax and Duties are now paid by the Officers, at ſtated Times, to the Collectors and Receivers: If the Mode of Payment by a clear Salary is adopted, the Total Sum, now aſſeſſed upon all the Officers in One Office, may ſtill continue to be paid as One Sum, in like Manner, out of the ſame Fund with the Salaries themſelves.

We

We have ſaid, the Salaries ſhould be annexed to the Office; it ought to be a full and competent Recompence for the Execution, and no more; the Whole of it ought to be paid to the Perſon who executes, independent of the Officer who preſides, but who ſhould ſtill retain the ſame Power of Appointment, and the ſame Controul, that he now exerciſes over the inferior Officer. Where the Profits exceed what the Officer is in Reaſon entitled to, the Overplus ſhould be aboliſhed, and the Public reap the Benefit, not a Perſon who earns no Part of it.

In the Pay Office of the Army, ſome of the Offices of the Deputy Paymaſters Abroad are Sinecures: Though Deputies themſelves, they execute theſe Offices by their Deputies; being themſelves engaged in very different Employments under Government.

Inſtances are not wanting, in all theſe Offices, to warrant this Regulation of Payment by a Salary: The Treaſurer of the Navy, and his Paymaſter, the Paymaſter General of the Forces, the Paymaſters of Exchequer Bills, and their Officers, are all paid by Salaries only; and why the ſame Rule may not be extended to the reſt, no ſufficient Reaſon has hitherto occurred to us. It might ſeem too ſanguine, to ſuggeſt how far this Rule may be applied to other Offices, without a previous Examination into their peculiar Circumſtances; and yet the Advantage it holds out to the Public, its Simplicity, and Aptitude to be accommodated to all Offices, however diſtinguiſhed, afford great Reaſon to believe it may be applied to every Department of Government.

The Principal of Oeconomy, by which we have been guided, has led us to the Concluſions we have formed, and the Regulations we have ſubmitted to the Wiſdom of Parliament; Concluſions ſtrictly deduced from that Principle; and Regulations made neceſſary by the preſſing Exigencies of the Times.

Office of Accounts,
Surrey Street,
9th *February* 1782.

GUY CARLETON, (L.S.)
T. ANGUISH, (L.S.)
A. PIGGOTT, (L.S.)
RICH^{D}. NEAVE, (L.S.)
SAM^{L}. BEACHCROFT, (L.S.)
GEO. DRUMMOND. (L.S.)

APPENDIX.

APPENDIX.

N° 1.

ACCOUNT of the Sum Total of the Fees paid by the Paymaſter General of His Majeſty's Forces at the Exchequer, for the Year 1780; diſtinguiſhing the Fees paid for the Ordinary Service from thoſe paid for the Extraordinary ones. Prepared purſuant to a Precept from the Commiſſioners of Accounts, dated the 26th of *June* 1781.

	£.	s.	d.
FEES paid at the Exchequer, at 1 $d\frac{1}{2}$. *per* £. on Three million Three hundred Thirty-two thouſand Nine hundred Fifty-ſix Pounds Thirteen Shillings and Six Pence Halfpenny, being ſo much received for the Ordinary Services of the Army, from the 31ſt of *December* 1779 to the 31ſt of *December* 1780 — —	20,830	19	11
Fees paid at D°, at 1*d*. *per* £. on Four million Four hundred Forty-nine Pounds and One Halfpenny; being ſo much received for the Extraordinary Services of D°, from D° to D° — — —	18,367	6	11
£.	39,198	6	10

CHA^{S} BEMBRIDGE.

Pay-Office, Horſe Guards,
6th *July* 1781.

N° 2.

Treaſury Office of the Navy, in *Broad Street*, 6th *Auguſt* 1781.

IN purſuance of a Precept from the Commiſſioners for examining, taking, and ſtating, the Public Accounts, the underwritten and encloſed contain the exact State of the Salaries, Fees, and Gratuities, received by the Officers and Clerks in the Office of the Treaſurer of His Majeſty's Navy, from the 24th *December* 1779 to the 25th *December* 1780; with the Amount thereof received by each Officer and Clerk during the ſaid Period; *viz.*

The Treaſurer of the Navy hath an annual Salary of £. 2,000. He hath no Fee or Gratuity; and received, from 24th *December* 1779 to 25th *December* 1780, nett £. 1,850.

The annual Salary of the Treaſurer of the Navy's Paymaſter, *Andrew Douglas*, Eſquire, is £. 500; and he received, from 24th *December* 1779 to 25th *December* 1780, nett £. 462. 10; but no Fee or Gratuity.

That £. 500 was the old Salary, and re-confirmed by Order in Council *Anno* 1699. Since 1756 the Paymaſter does the Work of Caſhier and Accomptant, without Allowance for or Benefit from it. Neither has he any Allowance or Benefit for ſoliciting, receiving, and paying, all the Monies for the Marine Service; which became an additional Branch of his Duty, on the Marines being placed under the Direction of my Lords Commiſſioners of the Admiralty.

The encloſed Paper, N° 1, is the Account of the Salaries, Fees, and Gratuities, received by the reſpective Clerks in the Caſhier's Branch; N° 2, what has been received by the Clerks in the Paymaſter's Branch; and N° 3, what has been received by the Clerks in the Victualling Branch of the Treaſurer's Office.

All the above Accounts are prepared and ſigned by the chief Clerks in each Branch, by Order of the Right honourable *Welbore Ellis*, Treaſurer of His Majeſty's Navy, purſuant to the Precept before mentioned.

ANDREW DOUGLAS,
Paymaſter, the Treaſurer of the Navy.

Treaſury

Treaſury Office of the Navy, in *Broad Street*, 6th *Auguſt* 1781.

CASHIER's BRANCH.

Perſons Names.	Nett Salary.	Extra Service.	Entering Letters of Attorney, Wills, &c.	Telling Money at the Bank at 5s. *per* Mill.	Odd Pence.	Total Sum received.
	£. s. d.					
John Slade, Senior,	78 — —	96 5 —	— — —	— — —	74 19 —¾	249 4 —¾
Francis Cooke,	78 — —	109 11 —	— — —	— — —	— — —	187 11 —
William Smyth,	78 — —	64 1 —	— — —	19 4 6	— — —	161 5 6
Edward Clarke,	50 — —	— — —	— — —	18 9 6	— — —	68 9 6
Wm J. Meredith; died 1ſt *November* 1780,	42 4 10	— — —	— — —	13 9 6	— — —	55 14 4
John Davies,	50 — —	— — —	4 12 6	46 17 6	69 14 —¾	171 4 —¾
John Slade, Junior,	50 — —	— — —	— — —	22 12 6	— — —	72 12 6
Chriſtopher Cooke	50 — —	— — —	— — —	11 13 —	— — —	61 13 —
John Creſſwell, appointed 2d *November* 1780,	7 15 2	— — —	— — —	3 10 —	— — —	11 5 2

JOHN SLADE.

N. B. The ſeveral Sums ſpecified under the Head of Odd Pence, are a Perquiſite ariſing from the Inconvenience of making Payments in Copper; and which, to prevent any Loſs to the Crown or the Treaſurer, are appropriated to the Uſe of making good Over-payments, unavoidably happening in the Hurry and Confuſion of great Iſſues of Money.

The Clerks who tell Money at the Bank, are accountable for every Loſs ariſing either from ſhort Tale, Weight, or Counterfeit Coin.

Treaſury Office of the Navy, in *Broad Street*, 6th *Auguſt* 1781.

PAYMASTER's BRANCH.

There are no Fees or Gratuities authorized or demanded; but, for Want of Copper, it has for Time immemorial been cuſtomary, in paying the Wages of Officers and Seamen, and of Artificers in His Majeſty's Dock Yards, to retain the Pence under Six Pence; and in reſpect of the latter, particularly, the Notes which the Clerk of the Checque gives to the Workmen, to ſpecify the Amount of their reſpective Wages, always leave out ſuch Pence. This has ever been conſidered as a Fund for making good Over-payments, and other Miſtakes that muſt unavoidably happen, where Buſineſs is carried on in the extreme Hurry in which theſe Payments are uſually made; the Conſequences of which always fall on the Clerks who make them; and alſo in diſcharging the Expences attending the Payments of the Yards. When the Sums to be paid are very ſmall, inſtead of taking the odd Pence, they are generally increaſed to Six Pence in Favour of the Party.

It has likewiſe, for Time immemorial, been uſual for Chaplains, Surgeons, and Purſers, or their Agents, to make a ſmall Compliment or Acknowledgment to the Clerks, who at their Riſk, and at extra Hours, adjuſt their reſpective Four Pences, Two Pences, and Venereal Cures, and Tobacco-Money; this Perquiſite is entirely at the Option of the Officer, and has for many Years paſt been reduced to about Half of what was originally given.

The Allowance of Extra, is for attending Payments, and making up Ships and Yard Books; and that under the Head of Telling Money, is on Account of doing that Buſineſs at the Bank, in which there is always a Riſk both in Tale and Weight.

The following Account is compiled with ſuch Exactneſs, that every Clerk is ready to authenticate the Truth of it in any Manner that may be thought proper.

	Salary.			Extra Allowance.			Odd Pence.			Perquisites for casting Defalcations, &c.			Telling Money at the Bank.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Adam Jellicoe	80	—	—															
Deduct for Sixpences	2	—	—															
	78	—	—	107	16	—	98	14	10	20	15	—	—	—	—	305	5	10
James Lynch	78	—	—	128	2	—	132	1	8	12	17	6	—	—	—	351	1	2
Robert Radcliffe	40	—	—	109	11	—	—	—	—	—	—	—	—	—	—	149	11	—
James Malpas	78	—	—	128	2	—	114	1	10½	30	5	—	—	—	—	350	8	10½
William Taylor	40	—	—	128	2	—	213	4	—	50	19	9	—	—	—	432	5	9
William Hill	40	—	—	124	3	—	128	11	8	12	17	6	—	—	—	305	12	2
Thomas Parr	40	—	—	—	—	—	7	2	9	—	—	—	—	—	—	47	2	9
John Swaffield	40	—	—	128	2	—	213	4	—	50	19	9	—	—	—	432	5	9
James Slade	50	—	—	68	19	—	105	17	7	20	15	—	—	—	—	245	11	7
Charles W. Dilke	50	—	—	128	2	—	—	—	—	—	—	—	—	—	—	178	2	—
William Hulme	50	—	—	128	2	—	114	1	10½	30	5	—	—	—	—	322	8	10½
Thomas Farrow	50	—	—	34	7	—	3	10	—	—	—	—	13	9	6	101	6	6
Archd Douglas	50	—	—	128	2	—	—	—	—	—	—	—	—	—	—	178	2	—
Joseph Swaffield	50	—	—	9	9	—	—	—	—	—	—	—	28	10	6	87	19	6
Samuel Jellicoe	50	—	—	—	—	—	—	—	—	—	—	—	11	12	6	61	12	6
Alexr Trotter	50	—	—	—	—	—	—	—	—	—	—	—	11	12	6	61	12	6
William Kemp, a temporary Assistant Clerk, at 20 *s. per* Week																		
Conductors.																		
Alexr Lyall	—	—	—	128	2	—	—	—	—	—	—	—	—	—	—	128	2	—
Henry K. Cranstoun	—	—	—	128	2	—	—	—	—	—	—	—	—	—	—	128	2	—
Wm Seaton	—	—	—	128	2	—	—	—	—	—	—	—	—	—	—	128	2	—

M

3d Augt

ADAM JELLICOE.

45

3d *August* 1781.

VICTUALLING BRANCH.

			£.	s.	d.		
George Swaffield, Cashier, Salary	—		150	—	—		
Taxes deducted			11	5	—		
			138	15	—		
Odd Pence arising from the Payment of Victualling Bills			64	2	9	£. 202	s. 17	d. 9
John Fennel, Chief Clerk, Salary	—		70	—	—			
Civil List deducted			1	15	—			
			68	5	—			
Extra for attending the Payments of the Victualling Yard, &c.			10	10	—			
Odd Pence arising from his Payments	—	—	23	19	9			
Registering Letters of Attorney, Probates of Wills, and Administrations	—	—	7	12	6			
						110	7	3
Robert Walker, Salary	—	—	50	—	—			
Extra for attending the Payments of the Victualling Yard, &c.			10	10	—			
Telling Money at the Bank			24	2	6			
						84	12	6
George Fennell, Salary	—	—	50	—	—			
Telling Money at the Bank			20	19	—			
						70	19	—
John Swaffield, Junior, Salary	——		50	—	—			
Telling Money at the Bank			26	17	—			
						76	17	—
Thomas Knowles, a temporary Assistant Clerk, Salary from 7th *February* to 25th *December* 1780, at 20 *s.* *per* Week	——			—		46	2	8

GEO. SWAFFIELD.

N° 3.

The EXAMINATION of the Right honourable *Welbore Ellis*, Treaſurer of the Navy; taken upon Oath, 20th *November* 1781.

THIS Examinant ſaith, That the Treaſurer of the Navy is appointed by Letters Patent under the Great Seal, during Pleaſure; he is paid an Annual Salary of Two thouſand Pounds, voted by Parliament, on the Ordinary Eſtimate of the Navy, ſubject to the Deductions of the One Shilling and Sixpenny Duties, which reduce it to the clear Sum of One thouſand Eight hundred and Fifty Pounds; which Sum is paid to him Quarterly, by Bill aſſigned by the Navy Board upon the Treaſurer for Payment, out of the Money received from the Exchequer to pay Salaries. He does not receive for the Execution of the Office of Treaſurer of the Navy, any other Salary, Fee, or Gratuity whatever, except the Salary above mentioned.

The Treaſurer appoints all the Officers and Clerks in his Office; he cannot increaſe the Number voted on the ordinary Eſtimate of the Navy, without the Approbation of the Navy Board; an Increaſe of the Buſineſs in the Office this Year, has made an Increaſe in the Number of Clerks neceſſary.

W. ELLIS.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 4.

The EXAMINATION of *Andrew Douglas*, Eſquire, Paymaſter to the Treaſurer of the Navy; taken upon Oath, the 21ſt and 28th of *Auguſt* 1781.

THIS Examinant ſaith, That his Salary, as Paymaſter to the Treaſurer of the Navy, is Five hundred Pounds a Year, ſubject to the Duties of One Shilling, and of Six Pence in the Pound; he receives no Fee or Gratuity whatever for the Execution of his Office. This Annual Sum

Sum of Five hundred Pounds is an ancient Salary belonging to that Office, and is paid Quarterly, by Bill aſſigned by the Navy Board upon the Treaſurer, to be paid out of the Fund received to pay Salaries: He executes the Office of Caſhier and Accountant, without receiving any Salary or Emolument for the ſame.

The Sums paid to the Officers and Clerks by the Treaſurer of the Navy, conſiſt of Salaries, Extra Service Money, and an Allowance for telling Money at the Bank, and are all paid by Bills aſſigned by the Navy or Victualling Boards on the Treaſurer for Payment, out of certain Funds ſpecified in the Aſſignment.

ANDREW DOUGLAS.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 5.

The EXAMINATION of *John Slade*, Eſquire, Firſt Clerk in the Caſhier's Branch, in the Office of the Treaſurer of the Navy; taken upon Oath, the 23d *Auguſt* 1781.

THIS Examinant ſaith, That his Salary, as Firſt Clerk in the Caſhier's Branch in the Office of the Treaſurer of the Navy, is Eighty Pounds a Year, ſubject to the Deduction of Six Pence in the Pound; this Salary has been the ſame ever ſince he has been in the Office. He has alſo an Allowance for extra Service, at the Rate of Seven Shillings a Day, for compleating thoſe Books called the full Books for Payment of the Ships and Yards; he alſo detains the odd Pence in the Bills drawn by the Navy and Sick and Hurt Boards, as has been uſual ever ſince he has been in the Office; in the Navy Courſe, he retains all the odd Pence under a Shilling, which odd Pence are never conſidered in thoſe Bills when they are negotiated. That the whole Sum received by him for the Profits of his Office, between the 24th *December* 1779, and 25th *December* 1780, amounted to Two hundred and Forty-nine Pounds Four Shillings and Three Farthings; that the exact State of the Salaries, Fees, and Gratuities, dated the 6th Inſtant, ſigned by him, and tranſmitted to this Office, contains the Names of all the Clerks in the Caſhier's Branch, and the whole Amount of the Salaries, Fees, and Gratuities, received by each of them during the Period therein mentioned.

JOHN SLADE.

T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 6.

The EXAMINATION of *Adam Jellicoe*, Eſquire, Firſt Clerk in the Office of the Paymaſter to the Treaſurer of the Navy; taken upon Oath, the 23d and 28th of *Auguſt* 1781.

THIS Examinant ſaith, That his Salary, as Firſt Clerk in the Office of the Paymaſter to the Treaſurer of the Navy, is Eighty Pounds a Year, ſubject to the Deduction of Six Pence in the Pound: He has, beſides his Salary, an extra Allowance, at the Rate of Seven Shillings a Day, for attending Payments of Wages and the Yards, which has been an uſual Allowance before, as he has been informed, and ever ſince he has been in the Office; he has alſo a Perquiſite under the Deſcription of Odd Pence; it has always been cuſtomary for all the Clerks employed in the Payment of the Officers, Seamen, and Artificers in the Dock Yard, to retain for their own Uſe the odd Pence, under Six Pence, in every Payment; in Conſideration of which, each Clerk is bound to make good any Miſtakes made by him in the Payments; ſuch Miſtakes do ſometimes happen in the Hurry of Payment: But where the Payments are ſmall, and the Perſon appears to be an Object, the odd Pence are not deducted, but increaſed in his Favour to even Money. He has another Perquiſite, which is a Gratuity paid by the Chaplains, Surgeons, and Purſers, for caſting and paying their ſeveral Shares of the Deductions made out of the Seamen's Wages; this Gratuity is uſually at the Rate of One Guinea *per Cent.* The Sum of Three hundred and Five Pounds Five Shillings and Ten Pence is the whole Amount of the Profits for executing the Duties of his Office, received by him between the 24th of *December* 1779 and the 25th of *December* 1780. The Liſt of the Salaries, Allowances, and other Emoluments, received by the Clerks in the Paymaſter's Branch, dated the 6th of *Auguſt* laſt, ſigned by him, and tranſmitted to this Office, contains, as he believes, the Names, Salaries, Allowances, and Emoluments, of all the Clerks in that Branch, he having received from every Clerk therein mentioned the Account of the ſeveral Sums ſet againſt their Names, which Accounts he believes to be true.

Since he came into the Office, above Forty Years ago, the Buſineſs having greatly increaſed, the Number of Clerks in this Branch, has been alſo increaſed, from Eight to Sixteen, beſides a temporary Aſſiſtant Clerk; the greateſt Number was added in the Year 1758, when Mr. *Grenville*'s Act paſſed. The additional Clerks were appointed by the Treaſurer, with the Approbation of the Navy Board.

ADAM JELLICOE.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Rich[d] Neave,
Sam[l] Beachcroft,
Geo. Drummond.

N° 7.

The EXAMINATION of *George Swaffield*, Eſquire, Caſhier of the Victualling, in the Office of the Treaſurer of the Navy; taken upon Oath, 22d and 28th of *Auguſt* 1781.

THIS Examinant ſaith, That his Salary, as Caſhier of the Victualling, is One hundred and Fifty Pounds a Year, ſubject to the Duties of One Shilling, and of Six Pence in the Pound, which make a Deduction of Eleven Pounds Five Shillings; this Annual Salary was eſtabliſhed in or about the Year 1700, by the Authority of the Lords of the Admiralty.

The Commiſſioners of the Victualling make out Bills of the Salaries of the Officers and Clerks in the Victualling Office Quarterly, and then aſſign them for Payment upon the Treaſurer of the Navy, out of the Fund which ariſes from old Stores: In this Manner his Salary is paid.

He has no Fee, Gratuity, or Reward whatever, except what ariſes from the Payment of a particular Species of Bills, called in the Office Perfect Bills; and in the Payment of which it was before he went into the Office, and has ſince continued to be, the Practice, to deduct, as a Perquiſite to the Caſhier, the odd Pence above a Shilling, the Caſhier charging the odd Pence in the Bill as paid, but in Fact, not paying any Fractions of a Shilling. In Time of Peace, this Perquiſite has not exceeded Thirty Pounds Annually, but in Time of War it is more; and between the 24th of *December* 1779, and the 25th of *December* 1780, amounted to Sixty-four Pounds Two Shillings and Nine Pence. There is, to his Knowledge, no other Authority for this Deduction, than the Uſage of the Office.

That the Account of Salaries, Fees, and Gratuities, dated the 6th of *Auguſt*, ſigned by him, and tranſmitted to this Board, contains the Names of all the Clerks employed in this Branch, with the Amount of the Salaries, Fees, and Gratuities, received by each of them during the Year 1780. The only Increaſe that has been made in the Number of Clerks in this Office, for Thirty-five Years, is a temporary Aſſiſtant Clerk added laſt Year.

GEO. SWAFFIELD.

T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft.

N° 8.

The EXAMINATION of Mr. *John Fennell*, Chief Clerk to the Caſhier of the Victualling, in the Office of the Treaſurer of the Navy; taken upon Oath, the 28th of *Auguſt* 1781.

THIS Examinant ſaith, That he is Chief Clerk to the Caſhier of the Victualling, in the Office of the Treaſurer of the Navy; that the Emoluments of his Office conſiſt of a Salary of Seventy Pounds a Year, ſubject to a Deduction of Six Pence in the Pound; and of an extra Allowance, amounting laſt Year to Ten Pounds Ten Shillings; and of the odd Pence, amounting laſt Year to Twenty-three Pounds Nineteen Shillings and Nine Pence; and a Gratuity of Two Shillings and Six Pence for the regiſtering every Letter of Attorney, Probate of a Will, or Letters of Adminiſtration, paid by Cuſtom, at the Option of the Party applying, and which amounted laſt Year to Seven Pounds Twelve Shillings and Six Pence. The Sum Total of the Profits of his Office, received by him laſt Year, was One hundred and Ten Pounds Seven Shillings and Three Pence.

JOHN FENNELL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 9.

The EXAMINATION of Mr. *Robert Walker*, acting Second Clerk under the Caſhier of the Victualling, in the Office of the Treaſurer of the Navy; taken upon Oath, the 22d of *Auguſt* 1781.

THIS Examinant ſaith, That he acts as Second Clerk under the Caſhier of the Victualling, in the Office of the Treaſurer of the Navy: His Salary is Fifty Pounds a Year, which he receives without any Deduction whatever; he believes it was eſtabliſhed by the Authority of the Lords of the Admiralty, and is the ſame as it was at the Firſt Appointment of Clerks in that Branch of the Pay Office of the Navy; it is paid Quarterly, by Bill made out by the Victualling Board, aſſigned upon the Treaſurer of the Navy, out of the Fund ariſing from the Sale of old Stores; he has beſides, occaſionally, an Allowance of Seven Shillings a Day, when employed upon extra Service, in attending the Payment of the

the Coopers, Labourers, and other Artificers in the Victualling Yard, and the ſhort-allowance Money to Seamen; the Victualling Board appoint the Days of Payment, and make for that Service the Allowance beforementioned. Upon the Production of the Certificate given to the Clerk, by the Commiſſioner who preſided over the Payment, a Bill is made out, and aſſigned upon the Treaſurer for Payment, ſometimes out of the ſame Fund out of which the Salaries are paid, but more generally out of neceſſary Money. This Allowance does not exceed Ten Pounds Ten Shillings Annually.

It is a Part of his Duty to attend at the Bank to receive Money for the Payment of His Majeſty's Ships and Dock Yards, and, by the Uſage of the Office, is accountable for all Deficiencies in the Weight or Tale, for which he has an Allowance of Five Shillings for every Thouſand Pounds received. This Allowance is made by the Navy Board, and is paid Quarterly, by Bill aſſigned by them on the Treaſurer, out of Money received on the Head of Wages.

Between the 24th of *December* 1779 and the 25th of *December* 1780, he received on this Account Twenty-four Pounds Two Shillings and Six Pence. He has no Fee, Gratuity, or Emolument whatever, except what are before mentioned.

ROB. WALKER.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Sam Beachcroft,
Geo. Drummond.

N° 10.

At the Court at *Kenſington*, the 25th Day of *May* 1699;

PRESENT,

The KING's Moſt Excellent MAJESTY,

Lord Archb^p of *Canterbury*,	Earl of *Mancheſter*,	Lord *Ferrers*,
Lord Chancellor,	Earl of *Stamford*,	Lord *Lexington*,
Lord Preſident,	Earl of *Montague*,	Mr. Vice Chamberlain,
Lord Privy Seal,	Earl of *Marlborough*,	Mr. Chancellor of the Exchequer,
Duke of *Norfolk*,	Earl of *Scarborough*,	
Duke of *Schonberg*,	Earl of *Bradford*,	Mr. Secretary *Vernon*,
Earl of *Dorſet*,	Earl of *Romney*,	Lord Chief Juſtice *Holt*,
Earl of *Bridgewater*,	Earl of *Jerſey*,	Mr. *Boſcawen.*

UPON reading this Day at the Board, a Propoſal for ſettling the Salary of the Treaſurer of the Navy, and of his Inſtruments and Clerks; which was as followeth, *viz.*

The

				£.	s.	d.
	The Treaſurer, — —	per Annum		2,000	—	—
	His Paymaſter, — — —			500	—	—
To	1 Clerk to attend the Payment of Bills in Courſe,	80	— —	560	—	—
	1 D° to attend the Payment of Victualling Bills, -	80	— —			
	1 Under Clerk to copy Certificates and Entry Books,	40	— —			
	3 Clerks to attend the Payment of Wages, at £. 80 each, — — —	240	— —			
	3 Under Clerks for D°, at £. 40 each, —	120	— —			
	The Accountant, — — — —			400	—	—
	2 Clerks to write Ledgers, at £. 80 — — —	per Ann. each	160	— —	240	— —
	2 Under Clerks, - - at 40 — — —		80	— —		
	Total *per Annum*, £.			3,700	—	—

His Majeſty in Council is pleaſed to approve the ſame; and, in Regard the Salaries of the Inſtruments and Clerks are augmented, to order, That for the future no Poundage be taken for all Monies deducted from Seamen for Slop Cloaths, Tobacco, Cheſt at *Chatham*, and upon Account of dead Men's Cloaths, Chaplains, and Surgeons. And, the Right honourable the Lords Commiſſioners of the Treaſury having alſo preſented a Report from the principal Officers and Commiſſioners of the Navy, wherein they propoſe, That, for managing the Office of Treaſurer of the Navy with greateſt Safety to the ſaid Treaſurer, and Service to His Majeſty, that the Caſhier in that Office ſhould make up the Account for the Treaſurer; and that the Salaries of the Treaſurer, and of his Inſtruments and Clerks, ſhould be paid by Bills from the Navy Board; and that all Payments relating to the Victualling ſhould be made in the ſaid Treaſurer's Office, as by the ſtanding Rules of the Navy they ought to be; His Majeſty in Council is pleaſed to approve all the ſaid Particulars, and further to order, that the ſaid Rules be obſerved in the future Management of the ſaid Office: And the Right honourable the Commiſſioners for executing the Office of Lord High Admiral of *England*, are to give all neceſſary Directions herein accordingly.

A true Copy.

STEPH. COTTRELL.

N° 11.

An ACCOUNT of the Salaries, Allowances, and Perquisites, received by each Officer and Clerk in the Office of the Treasurer of the Navy, with the Total Amount thereof, the Sums paid for Taxes, and the Nett Receipt of each Officer and Clerk, during the Year 1780.

Offices.	Names.	Salaries.	Extra Allowance.	Odd Pence.	Perquisites for casting Defalcations.	Telling Money at the Bank.	Entering Letters of Attorney.	Total.	Taxes.	Nett Receipt.
Treasurer, —	Right Honble *Welbore Ellis*,	2,000 — —	— —	— —	— —	— —	—	2,000 — —	150 — —	1,850 — —
Paymaster, —	*Andrew Douglas*,	500 — —	— —	— —	— —	— —	—	500 — —	37 10 —	462 10 —
	PAYMASTER's BRANCH.									
Chief Clerk, —	*Adam Jellicoe*,	80 — —	107 16 —	98 14 10	20 15 —	— —	—	307 5 10	2 — —	305 5 10
Clerks, —	*James Lynch*,	80 — —	128 2 —	132 1 8	12 17 6	— —	—	353 1 2	2 — —	351 1 2
	Robert Radcliffe,	40 — —	109 11 —	— —	— —	— —	—	149 11 —	— —	149 11 —
	James Molpas,	80 — —	128 2 —	114 1 10½	30 5 —	— —	—	352 8 10½	2 — —	350 8 10½
	William Taylor,	40 — —	128 2 —	213 4 —	50 19 9	— —	—	432 5 9	— —	432 5 9
	William Hill,	40 — —	124 3 —	128 11 8	12 17 6	— —	—	305 12 2	— —	305 12 2
	Thomas Parr,	40 — —	— —	7 2 9	— —	— —	—	47 2 9	— —	47 2 9
	John Swaffield,	40 — —	128 2 —	213 4 —	50 19 9	— —	—	432 5 9	— —	432 5 9
	James Slade,	50 — —	68 19 —	105 17 7	20 15 —	— —	—	245 11 7	— —	245 11 7
	Char. W. Dilke,	50 — —	128 2 —	— —	— —	— —	—	178 2 —	— —	178 2 —
	William Hulme,	50 — —	128 2 —	114 1 10½	30 5 —	— —	—	322 8 10½	— —	322 8 10½
	Thomas Farrow,	50 — —	34 7 —	3 10 —	—	13 9 6	—	101 6 6	— —	101 6 6
	Archd. Douglas,	50 — —	128 2 —	— —	—	— —	—	178 2 —	— —	178 2 —
	Joseph Swaffield,	50 — —	9 9 —	— —	—	28 10 6	—	87 19 6	— —	87 19 6
	Samuel Jellicoe,	50 — —	— —	— —	—	11 12 6	—	61 12 6	— —	61 12 6
	Alexander Trotter,	50 — —	— —	— —	—	11 12 6	—	61 12 6	— —	61 12 6

Conductors,	*Alexander Lyal,*	—	—	—	—	128	2	—	—	—	—	—	—	—	—	128	2	—	—	—	128	2	—
	Heny. K. Cranstoun,	—	—	—	—	128	2	—	—	—	—	—	—	—	—	128	2	—	—	—	128	2	—
	William Seaton,	—	—	—	—	128	2	—	—	—	—	—	—	—	—	128	2	—	—	—	128	2	—
	CASHIER's BRANCH.																						
Chief Clerk,	*John Slade,* Senr	—	80	—	—	96	5	—	74	19	—¾	—	—	—	—	251	4	—¾	2	—	—	249	4	—¾
Clerks,	*Francis Cooke,*	—	80	—	—	109	11	—	—	—	—	—	—	—	—	189	11	—	2	—	—	187	11	—
	William Smyth,	—	80	—	—	64	1	—	—	—	—	—	9	4	6	153	5	6	2	—	—	161	5	6
	Edward Clarke,	—	50	—	—	—	—	—	—	—	—	—	13	9	6	68	9	6	—	—	—	68	9	6
	Willm. T. Meredith,	—	42	4	10	—	—	—	—	—	—	—	13	9	6	55	14	4	—	—	—	55	14	4
	John Davies,	—	50	—	—	—	—	—	69	14	—¾	—	46	17	6	171	4	—¾	—	—	—	171	4	—¾
	John Slade, Junr	—	50	—	—	—	—	—	—	—	—	—	22	12	6	72	12	6	—	—	—	72	12	6
	Christopher Cooke,	—	50	—	—	—	—	—	—	—	—	—	11	13	—	61	13	—	—	—	—	61	13	—
	John Cresswell,	—	7	15	2	—	—	—	—	—	—	—	3	10	—	11	5	2	—	—	—	11	5	2
	VICTUALLING BRANCH.																						
Cashier,	*George Swaffield,*	—	150	—	—	—	—	—	64	2	9	—	—	—	—	214	2	9	11	5	—	202	17	9
Chief Clerk,	*John Fennell,*	—	70	—	—	10	10	—	23	19	9	—	—	—	7	12	6	112	2	3	1	15	—	110	7	3
Clerks,	*Robert Walker,*	—	50	—	—	10	10	—	—	—	—	—	24	2	6	—	—	—	84	12	6	—	—	—	84	12	6
	George Fennell,	—	50	—	—	—	—	—	—	—	—	—	20	19	—	—	—	—	70	19	—	—	—	—	70	19	—
	John Swaffield, Junr	—	50	—	—	—	—	—	—	—	—	—	26	17	—	—	—	—	76	17	—	—	—	—	76	17	—
	Thomas Knowles,	—	46	2	8	—	—	—	—	—	—	—	—	—	—	—	—	—	46	2	8	—	—	—	46	2	8
		£.	4,246	2	8	2,026	2	—	1,363	5	10½	229	14	6	273	—	—	12	5	—	8,150	10	—½	212	10	—	7,938	—	—½

N° 12.

A STATE of the Salaries, Fees, and Gratuities, received by the Officers and Clerks in the Office of the Paymaſter General of His Majeſty's Forces, from the 25th of *December* 1779 to the 24th of *December* 1780, with the Amount thereof received by each Officer and Clerk during the ſaid Period. Prepared purſuant to a Precept from the Commiſſioners of Accounts, dated the 29th *June* 1781.

SALARIES.	£.	s.	d.	£.	s.	d.
Right Honble *Richard Rigby*, Paymaſter General, for his own Allowance — —	3,000	—	—			
D°, his Allowance for the Salaries of his Under Officers and Clerks —	1,760	—	—			
Ditto, his Allowance for the incidental Charges of his Office — —	600	—	—			
Ditto, for his Pay as Paymaſter General on the Staff in *Great Britain* — —	366	—	—			
Ditto, for his Allowance as Treaſurer of *Chelſea* Hoſpital — —	366	—	—			
	—	—	—	6,092	—	—
Mr. *Caſwall*, Deputy — —	—	—	—	500	—	—
Ditto, additional Salary — —	—	—	—	500	—	—
Mr. *Powell*, Caſhier — —	—	—	—	200	—	—
Ditto, additional Salary, for his great Care and Trouble in the Office of the Paymaſter General, purſuant to Warrant of 10th *July* 1765 — —	—	—	—	270	—	—
Mr. *Bembridge*, Accountant —	—	—	—	150	—	—
Mr. *Heſſe*, Ledger Keeper — —	—	—	—	100	—	—
Mr. *Bangham*, Computer of Off-reckonings — — — —	—	—	—	80	—	—
Mr. *Randoll*, Paymaſter of Half-pay	—	—	—	80	—	—
Mr. *Moleſworth*, Firſt Clerk —	—	—	—	60	—	—
OTHER CLERKS.						
Mr. *Crauford* — — —	—	—	—	100	—	—
Mr. *Heſſe*, Junior — — —	—	—	—	50	—	—
Mr. *Thomas* — — —	—	—	—	100	—	—
Mr. *Stables* — — —	—	—	—	70	—	—
Mr. *Paliaret* — — —	—	—	—	60	—	—
Mr. *Burrell* — — —	—	—	—	50	—	—
Mr. *Bradſhaw* — — —	—	—	—	50	—	—
Mr. *Stephenſon* — — —	—	—	—	50	—	—
Mr. *Burrell*, Office-keeper — —	—	—	—	20	—	—
Mr. *Tomlinſon*, Meſſenger	—	—	—	30	—	—
Mr. *Barker*, ditto —	—	—	—	20	—	—
Mrs. *Seymour*, Houſe-keeper	—	—	—	22	—	—

DEPUTY

DEPUTY PAYMASTERS ABROAD.

Mr. *Sloper*	—	*Gibraltar*	30 Shillings *per Diem* each
Admiral *Digby*	—	*Minorca*	
Mr. *Williams*	—	*Halifax*	
Mr. *Boone*	—	*Montreal*	
Mr. *Elwyn*	—	*Louiſburg*	
Mr. *Bembridge*	—	*Quebec*	
Mr. *Thomas*	—	*North America*	£. 3 *per Diem* each
Mr. *Poyntz*	—	Ditto	
Mr. *Bradſhaw*	—	*Weſt Indies*	

FEES AND GRATUITIES.

Mr. *Powell*, Caſhier.

A Moiety of One Guinea *per* Thouſand on the Remittances to *North America*, for the Extraordinary Services of the Army there; Half *per Cent.* on Victualling Warrants; Quarter *per Cent.* on Warrants for Freight, Armament of Ships, Hire of extra Seamen, and thoſe for Bread, Wood, and Straw, and other Stores ſent to *America*, for the Uſe of the Army there; Two Guineas *per* Thouſand on the Warrants for Preſents to *Indians*; and for the Clearings iſſued to ſundry *Britiſh* and Foreign Regiments, Six Guineas each Regiment; making the Whole received for One Year, ending the 24th of *December* 1780 — 6,715 19 6

Mr. *Bembridge*, Accountant.

A Moiety of One Guinea *per* Thouſand on the Remittances to *North America*, for the Extraordinary Services of the Army there; for ſettling and ſtating the Accounts of ſundry *Britiſh* and Foreign Regiments, Four Guineas each Regiment; for adjuſting the Accounts of the Garriſons in *Great Britain*, and for ſundry Reports and Certificates; making the Whole received for One Year, ending the 24th of *December* 1780 — — 1,358 17 9

Mr. *Heſſe*, Ledger Keeper.

For adjuſting the Accounts of ſundry *Britiſh* and Foreign Regiments, Two Guineas each Regiment; for Certificates, and for Receipts on dormant Warrants, and for Allowances out of the Caſhier of Half Pay and Computer of Off-reckonings Fees; making in the Whole for One Year, ending the 24th of *December* 1780 — 574 16 —

	£.	s.	d.
Mr. *Bangham*, Computer of Off-reckonings. For ſettling, and adjuſting, and making out the Receipt for the Half-yearly Iſſues of Off-reckonings, 5*s*. 3*d*. *per* £. 100;—7*s*. for the Entry of each Aſſignment;—13*s*. 6*d*. for the Entry of each Warrant, and £. 1. 1*s*. for every Certificate;—alſo £. 3. 3*s*. *per Ann*. from each Regiment ſerving Abroad, for the Stoppage Receipts, being ſo much iſſued for Officers Subſiſtence, and to carry on the recruiting Service; making the Whole received for One Year, ending the 24th of *December* 1780	1,038	5	6
Mr. *Randoll*, Caſhier of Half Pay. For each Payment, 2*s*. 6*d*. for himſelf and Clerk;—3*s*. 6*d*. for each Warrant, placing an Officer on Half Pay;—3*s*. 6*d* for the Entry of a Power of Attorney, and a Probate of a Will; making the Whole received for One Year, ending the 24th of *December* 1780 — —	617	5	—
Mr. *Moleſworth*, Entering Clerk. For the Entry and Examination of the Warrants drawn on the Extraordinaries, 5*s*. each; for Ditto drawn on the Contingencies, 3*s*. 6*d*. each; for Ditto on Contract Warrants under £. 10,000, £. 1. 1*s*. each; for Ditto on Ditto above £. 10,000, £. 5. 5*s*. each. From each Regiment *per Ann*. for making out the Subſiſtence Receipts, £. 1. 1*s*.; for Entry of a common Power of Attorney, 3*s*. 6*d*.; for a regimental one 7*s*.; and for the Entry of a Contract £. 5. 5*s*.; making the Whole received for One Year, ending the 24th of *December* 1780 — —	1,448	15	4

The aforementioned Fees have been long cuſtomary, and moſt of them have been paid at the Paymaſter General's Office, to the certain Knowledge of ſome of his Officers, for more than Forty Years; and will, on a *Peace Eſtabliſhment*, be all of them *very conſiderably reduced*, except the Half Pay.

The Paymaſter General's Office, reſpecting the Truſt repoſed in the Officers belonging to it, may be conſidered as One of the *Firſt in the Kingdom*. The under Clerks ſerve many Years at very ſmall Salaries, without a Fee of any Kind, in Expectation of being rewarded for their *long Services*, when Vacancies happen in the upper Seats, where Fees are allowed to be taken. The Attendance at the Pay Office is conſtant for many Hours every Day, without keeping Hollidays, or having any Adjournment.

JOHN POWELL,
CHAS BEMBRIDGE,
JOHN A. F. HESSE,
THOS BANGHAM,
ROBT RANDOLL,
RD MOLESWORTH.

Pay Office, Horſe Guards,
17th *Auguſt* 1781.

N° 13.

Nº 13.

The EXAMINATION of the Right honourable *Richard Rigby*, Paymaſter General of the Forces; taken upon Oath, 23d *November* 1781.

THIS Examinant ſaith, That he is appointed Paymaſter General of the Forces, and Treaſurer of *Chelſea* Hoſpital, by Letters Patent under the Great Seal, during Pleaſure: He receives, as Paymaſter General of the Forces, an Allowance of Three thouſand Pounds a Year; for under Officers and Clerks, One thouſand Seven hundred and Sixty Pounds; and for the Contingencies of the Office Six hundred Pounds: Theſe Sums, amounting to Five thouſand Three hundred and Sixty Pounds, are paid by Warrant from the King, out of the Deductions of Twelve Pence in the Pound. The Paymaſter has alſo an Allowance of Twenty Shillings a Day, amounting in the Year 1780 to Three hundred and Sixty-ſix Pounds, voted upon the Eſtabliſhment, and payable as the General and Staff Officers of *Great Britain* are paid, out of the Sum voted for the Army; he has as Treaſurer of *Chelſea* Hoſpital Twenty Shillings a Day, amounting that Year to Three hundred and Sixty-ſix Pounds, payable out of the Deductions of Twelve Pence in the Pound; theſe Two laſt Sums are inſerted in the Patent: He believes all theſe are uſual Allowances, that have been made to former Paymaſters General of the Forces. Theſe Sums amounted to Six thouſand and Ninety-two Pounds: Out of which are deducted, for Taxes, Nine hundred and Sixty-two Pounds Nineteen Shillings and Nine Pence; for Payment of Clerks, One thouſand Seven hundred and Seven Pounds; for contingent Diſburſements, Three hundred and Sixty Pounds Seven Shillings and Eight Pence; making together, Three thouſand and Thirty Pounds Seven Shillings and Five Pence; which reduced the clear Income of this Office, for the Year 1780, to Three thouſand and Sixty-one Pounds Twelve Shillings and Seven Pence; and he received no other Salary, Fee, or Gratuity whatever, for the Execution of the Offices of Paymaſter General of the Forces, and Treaſurer of *Chelſea* Hoſpital, during the ſaid Year.

He further ſaith, That he appoints all the Officers and Clerks in this Office during Pleaſure.

RICHᴰ RIGBY.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 14.

The EXAMINATION of *Timothy Caſwall*, Eſquire, Deputy Paymaſter General of the Forces; taken upon Oath, 23d *October* 1781.

THIS Examinant ſaith, That he is now, and has been Deputy Paymaſter General of the Forces ever ſince the Appointment of Mr. *Rigby* to the Office of Paymaſter General of the Forces; he is appointed by Letter of Attorney under the Hand and Seal of the Paymaſter General: It is his Buſineſs to ſign all the Receipts for Money received from the Exchequer, and to ſee that proper Entries thereof have been made in the Caſh Book; to take up the Vouchers, compare them with the Caſh Book, and ſee that they agree; and, in the Abſence of the Paymaſter General, to execute every Branch of his Duty: For the Execution of this Office, he is paid Two Salaries of Five hundred Pounds a Year each; the Firſt is the ancient uſual Salary paid to the Deputy by the Paymaſter General, out of the Sum allowed him for his under Officers; and is ſubject to the Duties of One Shilling, and of Six Pence in the Pound, which reduce it to Four hundred Sixty-two Pounds Ten Shillings a Year. The other Salary is paid to him without Deduction, out of the Money ariſing by the Deductions from the Pay of the Army, by virtue of His Majeſty's Warrant, dated the 18th of *March* 1774, to commence from the 10th of *October* 1771, and to be paid him during his Continuance in the ſame Office; and ſtating, that the then Emoluments of the Office did not produce a ſufficient and adequate Compenſation and Reward for his Trouble, Care, Diligence, and Fidelity, in the Execution of the Buſineſs committed to his Charge. His immediate Predeceſſors in this Office had other Appointments under the Crown; he himſelf having no other Appointment, the Salary of Five hundred Pounds, ſubject to the Duties above mentioned, conſidering the Rank and Truſt of the Office, was not deemed a ſufficient Compenſation. He receives for the Execution of this Office no Fee, Gratuity, or Reward whatever, other than the Salaries above mentioned.

T. CASWALL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Saml Beachcroft,
Geo. Drummond.

N° 15.

The EXAMINATION of *John Powell*, Eſquire, Caſhier in the Office of the Paymaſter General of the Forces; taken upon Oath, the 29th, 30th, and 31ſt of *Auguſt*, 17th *October*, 2d and 6th *November* 1781.

THIS Examinant ſaith, That as Caſhier to the Paymaſter General of the Forces, he receives a Salary of Two hundred Pounds a Year, (ſubject to the Duty of One Shilling in the Pound) paid to him by the Paymaſter General, out of the Sum of One thouſand Seven hundred and Sixty Pounds allowed to him for under Officers and Clerks, out of the Deductions of Twelve Pence in the Pound, and One Day's Pay. This Salary has been allowed the Caſhier ever ſince he has been acquainted with the Office, which is upwards of Thirty-five Years. He alſo receives an additional Allowance of Two hundred and Seventy Pounds a Year, without Deductions, for his Trouble, Care, Diligence, and Fidelity, in the Execution of the Buſineſs committed to his Charge; this Allowance is made purſuant to the King's Warrant, dated 10th of *July* 1765, and paid out of the Deductions of Twelve Pence in the Pound and One Day's Pay, and he has received it ever ſince that Period. Beſides this Salary and Allowance, he alſo conſiders himſelf as entitled by Cuſtom to receive the following Fees and Gratuities;— from the Remitters to *North America*, Ten Shillings and Six Pence *per* thouſand Pounds for all the Sums paid to them to be remitted for the Extraordinary Services of the Army, and an Annual Payment of Five Guineas each Regiment for remitting their Subſiſtence; from the Contractors for Victualling, Half *per Cent.* on victualling Warrants; from the Agents, Five Shillings *per Cent.* on Warrants for Freight, Armament of Ships, Hire of extra Seamen, Bread, Wood, Straw, and other Stores, ſent to *America* for the Uſe of the Army; from the Perſons to whom the Warrants are made payable, Two Guineas *per* thouſand Pounds on the Warrants for Preſents to Indians; from the Regimental Agents, Six Guineas for every Regiment, upon iſſuing the Clearings. To the beſt of his Knowledge and Belief, all the Fees and Gratuities above mentioned have been allowed to his Predeceſſors in Office. Sometimes Perſons, upon receiving Warrants, leave the Caſhier a ſmall Gratuity, the Whole amounting in the Year to an inconſiderable Sum. He receives no Salary, Allowance, Fee, or Gratuity whatever, for the Execution of the Office of Caſhier to the Paymaſter General of the Forces, except what are above mentioned, and theſe Fees and Gratuities are not always paid to him. The Sum Total of the Salaries, Allowances, Fees, and Gratuities, received by him in the Year 1780, as Caſhier to the Paymaſter General of the Forces, amounted to the Sum of Seven thouſand One hundred and Seventy-five Pounds Nineteen Shillings and Six Pence; Part of this Sum, but what Part he cannot tell, conſiſts of Fees that became due to him in that Year, but how much thereof ſtill remains due,

or how much he received under each Head of Fees, he is not able to aſcertain. Since *February* 1780, he has received no Fees from the Remitters, for Remittances paid to them ſince that Time: All the Warrants for which the above Fees and Gratuities are paid, are for Extraordinaries, except the Warrants for Clearings, and the Remittances for Subſiſtence; upon Production of theſe Warrants to the Paymaſter General or his Caſhier, and Indorſement by the Perſon to whom they are made payable, or their Aſſigns, the Caſhier takes and enters the Warrants into the Caſh Book, and gives Drafts upon the Bank for the Sums therein mentioned, or One Draft only for the Sum Total of all the Warrants paid to the ſame Perſon at the ſame Time.

This Examinant further ſaith, That in Time of Peace (provided the ſame Number of Troops ſhould be kept on Foot as were put upon the Eſtabliſhment at the Concluſion of the laſt War) the whole Emoluments, as near as he can conjecture, will be from One thouſand Pounds to One thouſand Five hundred Pounds *per Annum*; the Difference of thoſe Sums will ariſe and depend on the Places where the great Body of His Majeſty's Troops ſhall be ſtationed; if at Home, the Poſt of Caſhier will not exceed One thouſand Pounds, if Abroad, it may amount to One thouſand Five hundred Pounds a Year.

JN° POWELL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 16.

The EXAMINATION of *Charles Bembridge*, Eſquire, Accountant in the Office of the Paymaſter General of the Forces; taken upon Oath, the 10th and 11th of *October* 1781.

THIS Examinant ſaith, That as Accountant to the Paymaſter General of the Forces, he receives from him a Salary of One hundred and Fifty Pounds a Year, paid out of the Allowance made to him for the Salaries of his Officers; he pays out of this Salary, the Duty of One Shilling in the Pound; this has been the uſual Salary paid to the Accountant, and depends upon the Will of the Paymaſter General. He receives alſo the following Fees and Gratuities;—from the Contractors, Ten Shillings and Six Pence *per* Thouſand Pounds, on the Remittances to *North America*, for the Extraordinary Services of the Army there; from the regimental Agents Four Guineas for ſettling and ſtating the Accounts of each

Britiſh

Britiſh and Foreign Regiment; from the Agents to the Garriſons, for adjuſting their Accounts, moſt of them Two Guineas, ſome One Guinea, ſome Half a Guinea a Year; from the Perſons applying for Reports and Certificates, Gratuities in Proportion to their Importance or Value. Theſe are the uſual Fees and Gratuities that have been paid to the Accountant in this Office, ever ſince he has been acquainted with it. The Sum Total of the Profits of his Office, received by him for One Year, ending the 24th of *December* 1780, excluſive of the Salary above-mentioned, amounted to Thirteen hundred Fifty-eight Pounds Seventeen Shillings and Nine Pence, and no more. This Sum includes ſome of the Fees paid by the Contractors for Remittances made before the Year 1780; he has not yet received from them all the Fees for the Remittances during that Year. As Accountant to the Paymaſter General of the Forces, he receives no other Salary, Fee, or Gratuity, for the Execution of that Office, except as above-mentioned. He verily believes, in Time of Peace, the Profits of his Office will not exceed Five or Six hundred Pounds a Year.

He is alſo Deputy Paymaſter at *Quebec*, for which he receives an Allowance of Thirty Shillings a Day, paid to him by virtue of the King's Warrant, and no other Salary, Fee, or Gratuity whatever; he executes that Office by a Deputy, who is paid by him, and does not, that he knows of, receive any Fee or Gratuity whatever.

CHA^{S} BEMBRIDGE.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 17.

The EXAMINATION of *John Adam Frederick Heſſe*, Eſquire, Ledger Keeper in the Office of the Paymaſter General of the Forces; taken upon Oath, the 12th of *October* 1781.

THIS Examinant ſaith, That he is Ledger Keeper in the Office of the Paymaſter General of the Forces; that he receives from the Paymaſter General a Salary of One hundred Pounds a Year; he alſo receives from the Computer of Off-reckonings Eighty Pounds a Year, and from the Caſhier of Half Pay One hundred Pounds a Year. The Firſt of theſe Salaries has been uſually paid the Ledger Keeper, ever ſince he knew the Office, which is about Forty Years; the Two latter were firſt paid to Mr. *Nichols*, when he was appointed Ledger Keeper; he ſucceeded Mr. *Nichols* in that Office, and the ſame Payments have been continued to him.

He

or how much he received under each Head of Fees, he is not able to aſcertain. Since *February* 1780, he has received no Fees from the Remitters, for Remittances paid to them ſince that Time: All the Warrants for which the above Fees and Gratuities are paid, are for Extraordinaries, except the Warrants for Clearings, and the Remittances for Subſiſtence; upon Production of theſe Warrants to the Paymaſter General or his Caſhier, and Indorſement by the Perſon to whom they are made payable, or their Aſſigns, the Caſhier takes and enters the Warrants into the Caſh Book, and gives Drafts upon the Bank for the Sums therein mentioned, or One Draft only for the Sum Total of all the Warrants paid to the ſame Perſon at the ſame Time.

This Examinant further ſaith, That in Time of Peace (provided the ſame Number of Troops ſhould be kept on Foot as were put upon the Eſtabliſhment at the Concluſion of the laſt War) the whole Emoluments, as near as he can conjecture, will be from One thouſand Pounds to One thouſand Five hundred Pounds *per Annum*; the Difference of thoſe Sums will ariſe and depend on the Places where the great Body of His Majeſty's Troops ſhall be ſtationed; if at Home, the Poſt of Caſhier will not exceed One thouſand Pounds, if Abroad, it may amount to One thouſand Five hundred Pounds a Year.

JN° POWELL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 16.

The EXAMINATION of *Charles Bembridge*, Eſquire, Accountant in the Office of the Paymaſter General of the Forces; taken upon Oath, the 10th and 11th of *October* 1781.

THIS Examinant ſaith, That as Accountant to the Paymaſter General of the Forces, he receives from him a Salary of One hundred and Fifty Pounds a Year, paid out of the Allowance made to him for the Salaries of his Officers; he pays out of this Salary, the Duty of One Shilling in the Pound; this has been the uſual Salary paid to the Accountant, and depends upon the Will of the Paymaſter General. He receives alſo the following Fees and Gratuities;—from the Contractors, Ten Shillings and Six Pence *per* Thouſand Pounds, on the Remittances to *North America*, for the Extraordinary Services of the Army there; from the regimental Agents Four Guineas for ſettling and ſtating the Accounts of each

Britiſh

Britiſh and Foreign Regiment; from the Agents to the Garriſons, for adjuſting their Accounts, moſt of them Two Guineas, ſome One Guinea, ſome Half a Guinea a Year; from the Perſons applying for Reports and Certificates, Gratuities in Proportion to their Importance or Value. Theſe are the uſual Fees and Gratuities that have been paid to the Accountant in this Office, ever ſince he has been acquainted with it. The Sum Total of the Profits of his Office, received by him for One Year, ending the 24th of *December* 1780, excluſive of the Salary above-mentioned, amounted to Thirteen hundred Fifty-eight Pounds Seventeen Shillings and Nine Pence, and no more. This Sum includes ſome of the Fees paid by the Contractors for Remittances made before the Year 1780; he has not yet received from them all the Fees for the Remittances during that Year. As Accountant to the Paymaſter General of the Forces, he receives no other Salary, Fee, or Gratuity, for the Execution of that Office, except as above-mentioned. He verily believes, in Time of Peace, the Profits of his Office will not exceed Five or Six hundred Pounds a Year.

He is alſo Deputy Paymaſter at *Quebec*, for which he receives an Allowance of Thirty Shillings a Day, paid to him by virtue of the King's Warrant, and no other Salary, Fee, or Gratuity whatever; he executes that Office by a Deputy, who is paid by him, and does not, that he knows of, receive any Fee or Gratuity whatever.

CHAS BEMBRIDGE.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 17.

The EXAMINATION of *John Adam Frederick Heſſe*, Eſquire, Ledger Keeper in the Office of the Paymaſter General of the Forces; taken upon Oath, the 12th of *October* 1781.

THIS Examinant ſaith, That he is Ledger Keeper in the Office of the Paymaſter General of the Forces; that he receives from the Paymaſter General a Salary of One hundred Pounds a Year; he alſo receives from the Computer of Off-reckonings Eighty Pounds a Year, and from the Caſhier of Half Pay One hundred Pounds a Year. The Firſt of theſe Salaries has been uſually paid the Ledger Keeper, ever ſince he knew the Office, which is about Forty Years; the Two latter were firſt paid to Mr. *Nichols*, when he was appointed Ledger Keeper; he ſucceeded Mr. *Nichols* in that Office, and the ſame Payments have been continued to him.

He

He receives from the Agents a Fee of Two Guineas a Year, for adjuſting and giving a Certificate of the Accounts of each *Britiſh* and Foreign Regiment, at the Time of their Clearings; and from ſome of the Perſons who apply, either for Certificates, or Receipts on dormant Warrants, Fees to a ſmall Amount. He pays Taxes for his Office, amounting to Fifteen Pounds a Year, which being deducted from the Sum of Six hundred Seventy-four Pounds Sixteen Shillings, leaves the Sum of Six hundred Fifty-nine Pounds Sixteen Shillings, which was the Total Sum received by him for the Profits of this Office for the Year 1780.

He was appointed Ledger Keeper by Mr. *Charles Townſhend*, who gave him Leave, by Reaſon of his infirm State of Health, to execute this Office by Deputy, which he has done ever ſince; his daily Attendance for many Years in the Office had impaired his Eye-ſight, and diſqualified him from Writing. He pays to his Deputy, Eighty Pounds a Year, and to another Aſſiſtant, Fifty Pounds a Year.

JOHN A. F. HESSE.

Guy Carleton,
T. Anguiſh,
Geo. Drummond.

N° 18.

The EXAMINATION of *Thomas Bangham*, Eſquire, Computer of Off-reckonings in the Office of the Paymaſter General of the Forces; taken upon Oath, the 30th of *Auguſt* 1781.

THIS Examinant ſaith, That his Office is the Computer of the Off-reckonings in the Office of the Paymaſter General of the Forces: That for this Office he receives from the Paymaſter General a Salary of Eighty Pounds a Year, without Deduction; but he has always, ſince he has been in this Department, which is about Six Years, paid the Whole of this Salary to the Ledger Keeper, finding it had been the uſual Practice of his Predeceſſors, as far back as Lord *Holland*'s Time; the Reaſon of which, as he apprehends, is, becauſe otherwiſe the Profits of the Office of Ledger Keeper would not be equivalent to the Trouble attending it. The real Profits of his Office ariſe from the following Fees and Gratuities:—Five Shillings and Three Pence *per Cent.* for ſettling, and adjuſting, and making out Receipts for the Half Yearly Iſſues of Off-reckonings; this is paid him by the Clothier at the Time of the Iſſue. Seven Shillings for the Entry of each Aſſignment, Thirteen Shillings and Six Pence for the Entry of each Warrant; theſe are paid him by the Clothiers at the Time of the Entry. One Pound One Shilling for every Certificate of the Sum that has been paid upon any Aſſignment; this is paid him by the Perſon applying.

applying. An Annual Payment from the Agents of Regiments, of Three Pounds Three Shillings for each of thoſe Regiments ſerving Abroad, for which Stoppage Receipts are iſſued. Theſe Fees or Gratuities are paid by the Uſage of this Office, and have continued the ſame ever ſince he has been acquainted with the Buſineſs. He has no other Profits whatever for the Diſcharge of his Office, except what are above mentioned; the Sum total of which, for the Year 1780, amounted to One thouſand and Thirty-eight Pounds Five Shillings and Six Pence, and no more. To the beſt of his Knowledge and Belief, in Time of Peace, the Profits of his Office, upon an Average, do not exceed Four hundred Pounds a Year.

THOS. BANGHAM.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Geo. Drummond.

N° 19.

The EXAMINATION of *Robert Randoll*, Eſquire, Caſhier of Half Pay in the Office of the Paymaſter General of the Forces; taken upon Oath, the 17th of *October* 1781.

THIS Examinant ſaith, That he has been in the Office of the Paymaſter General of the Forces above Forty-two Years, and has been Caſhier and Paymaſter of the Half Pay ever ſince *May* 1753. All the Profits of his Office ariſe from a Salary and Fees; the Salary is Eighty Pounds a Year, paid to him, without Deduction, by the Paymaſter General; his Fees ariſe from the Buſineſs done. He receives from each Officer Two Shillings for himſelf, and Six Pence for his Clerk, for every Half Yearly Payment; and Three Shillings and Six Pence for receiving and entering every Warrant placing the Officer or Officers, if more than One, on the Half Pay Liſt; and from the Perſon producing them, Three Shillings and Six Pence for the Entry of every Power of Attorney and Probate of a Will. Theſe are the uſual cuſtomary Fees which have been paid to the Caſhier of Half Pay ever ſince he has known the Office. The Sum Total received by him for the Profits of this Office, in the Year 1780, amounted to Six hundred Ninety-ſeven Pounds Five Shillings; out of which he paid to the Ledger Keeper One hundred Pounds, and Fourteen Pounds Taxes for the One Shilling Duty. Lord *Holland*, about the Year 1764, directed him, by Letter, to pay to the Ledger Keeper One hundred Pounds a Year out of the Income of his Office; which Payment he has made ever ſince.

He pays every Year the Compaſſionate Liſt (on which there were the laſt Year above Five hundred Names) without receiving any Fee or Reward whatever for it.

ROBT RANDOLL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Geo. Drummond.

N° 20.

The EXAMINATION of *Richard Moleſworth*, Eſquire, Entering Clerk in the Office of the Paymaſter General of the Forces; taken upon Oath, the 12th of *October* 1781.

THIS Examinant ſaith, That he is Entering Clerk in the Office of the Paymaſter General of the Forces, from whom he receives a Salary of Sixty Pounds a Year, which he believes is the Salary that has been uſually paid to the Entering Clerk. He alſo receives for the Execution of this Office, either from the Agents or Contractors, or Perſons applying, the following certain cuſtomary Fees;—For the Entry and Examination of the Warrants drawn on the Extraordinaries, Five Shillings each; for Ditto drawn on the Contingencies, Three Shillings and Six Pence each; for Ditto on Contract Warrants under Ten thouſand Pounds, One Guinea each; for Ditto on Ditto above Ten thouſand Pounds, Five Guineas each; from the Agent of each Regiment, *per Annum*, for making out the Subſiſtence Receipts, One Guinea; for Entry of a common Power of Attorney, Three Shillings and Six Pence; for a regimental one, Seven Shillings; and for the Entry of a Contract, Five Guineas. He pays out of the Profits of his Office Ten Guineas a Year for Taxes; and the Total Sum received by him for the Year 1780, amounted to Fourteen hundred Ninety-eight Pounds Five Shillings and Four Pence, except ſome ſmall Sums which he has received ſince the Return made to this Board. He has been informed, and believes, that the Profits of his Office, in Time of Peace, do not exceed Three hundred Pounds a Year.

RD MOLESWORTH.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Geo. Drummond.

N° 21.

An ACCOUNT of Money iſſued by the Paymaſter General of the Forces, to the Contractors for remitting to *North America*, between the 1ſt of *March* and the 31ſt of *December* 1780; extracted from the Account of the Extraordinary Services incurred for the Year 1780.

Date of Iſſue.	Sum.		
1780.	£.	s.	d.
12th *May*	20,000	—	—
26th *May*	336,414	2	6
29th *May*	16,000	—	—
28th *June*	145,147	19	8
Ditto	62,773	15	4
20th *July*	44,154	10	10
Ditto	5,845	9	2
27th *July*	100,000	—	—
5th *Auguſt*	111,987	11	11
30th *September*	133,791	8	9
19th *October*	250,000	—	—
6th *November*	286,582	5	7
Ditto	149,012	13	6
24th *November*	154,480	18	9
13th *December*	110,712	12	3
29th *December*	12,976	1	11
Ditto	372,950	15	7
Total £.	2,312,830	5	9

At One Guinea *per* Thouſand Pounds, is £. 2,427 12 —

Mr. *Powell*'s Half amounts to — — £. 1,213 16 —
Mr. *Bembridge*'s Half amounts to — — 1,213 16 —

2,427 12 —

N° 22.

N° 22.

An ACCOUNT of the Payments made out of the Deductions of Twelve Pence in the Pound, and One Day's Pay, from the 25th of *December* 1779 to the 24th of *December* 1780, both inclusive; prepared pursuant to a Precept from the Commissioners of Accounts, dated the 12th of *December* 1781.

	£.	s.	d.
Paid the Right honourable *Richard Rigby* his Allowance as Paymaster General of the Forces —	3,000	—	—
Paid Ditto, as Treasurer of *Chelsea* Hospital —	366	—	—
Paid Ditto, for his Under Officers and Clerks —	1,760	—	—
Paid Ditto, for the Contingencies of his Office —	600	—	—
Paid the Right honourable *Charles Jenkinson* his Allowance as Secretary at War — —	1,455	—	—
Paid Ditto his Allowance as Ditto — —	1,000	—	—
Paid for New Year's Gifts at the Treasury and Exchequer — —	556	1	8
Paid an additional Allowance for Ditto —	97	11	—
Paid *Christopher D'Oyly*, Esquire, for the Contingencies of his Office as Commissary General of the Musters, 273 Days, to the 22d of *September* 1780 —	273	—	—
Paid Ditto his Allowance as Ditto, to 22d of *September* 1780 — — —	111	17	8
Paid *Thomas Bowlby*, Esquire, 93 Days Ditto, as Ditto, to the 24th of *December* 1780 — —	38	2	4
Paid Ditto 93 Days Allowance for the Contingencies of his Office, to D° — —	93	—	—
Paid *Timothy Caswall*, Esquire, his additional Allowance as Deputy Paymaster General — —	500	—	—
Paid *John Powell*, Esquire, in Addition to his Salary, in Reward for his Care and Fidelity in the Discharge of his Employment in the Paymaster General's Office — — —	270	—	—
Paid the following Persons the respective Sums against their Names set down, being for their Pay as Deputy Paymasters at the different Stations hereafter mentioned;			
Viz. Charles Bembridge, Esquire, at *Quebec* —	549	—	—
Robert Digby, Esquire, at *Minorca* —	549	—	—
William Sloper, Esquire, at *Gibraltar* — —	549	—	—
Peter Elwyn, Esquire, at *Louisbourg* — —	549	—	—
Thomas Boone, Esquire, at *Montreal* — —	549	—	—
6 Carry over £.	12,865	12	8

Brought forward £.	12,865	12	8
Paid *George James Williams*, Eſquire, at *Nova Scotia* —	549	—	—
David Thomas, Eſquire, at *New York* — —	1,098	—	—
Robert Haldane, Bradſhaw, Eſquire, in the *Weſt Indies* —	1,098	—	—
William Deane Poyntz, Eſquire, at *New York*, 19ds, to the 24th of *December* — — —	57	—	—
Paid *Thomas Sadlier*, Eſquire, his Allowance, as Deputy Commiſſary of the Muſters in *South Britain* —	50	—	—
Paid *William Kerr*, Eſquire, as D° — —	50	—	—
Paid *Thomas Barnard*, Eſquire, as D° — —	50	—	—
Paid *George Overend*, Eſquire, as D° — —	50	—	—
Paid *Neil Stewart*, Eſquire, as D° — —	50	—	—
Paid *Theodore Maurice*, Eſquire, as D° 216ds, to 27th of *October* — —	29	10	1
Paid *John Jenkinſon*, Eſquire, as D° 58ds, to 24th of *December* — — —	7	18	5
Paid *Charles Lempriere*, Eſquire, as D°, at *Jerſey* and *Guernſey* — —	50	—	—
Paid the reſpective Agents, to enable them to reimburſe the effective Private Men of the Regiments of Foot Guards and marching Regiments of Foot, the Poundage deducted out of their Pay, from the 25th of *December* 1779 to the 24th of *June* 1780, both inclusive — — —	25,336	4	3
Paid the reſpective Agents for D° Service, from the 25th of *June* 1780 to the 24th of *December* following, both incluſive — —	26,031	18	8
Paid the honourable *Frederick Vane*, Treaſurer of *Chelſea* Hoſpital, 12 Months for the Houſe Penſion, to the 24th of *December* 1780 — —	26,016	—	9
Paid Exchequer Fees, at 1½*d. per* Pound —	20,830	19	11
Paid D° — at 1*d. per* Pound — —	18,367	7	11
£.	132,587	12	8

Pay Office, Horſe Guards,
Decemb' the 18th, 1781.

JOHN POWELL,
CHAS BEMBRIDGE.

N° 23.

An ACCOUNT of the Salaries, Allowances, Fees, and Gratuities, received by each O
and the Nett Receipt of each, for the Year 1780, and

Offices.	Names.	Salaries and Allowances.	Total of Salaries and Allowances.	Paid by the Public.	Fees and O
Paymaſter General, — —	Right Honble *Richard Rigby*, —	3,000 — —			
	Allowance for Clerks —	1,760 — —			
	Allowance for Contingencies, —	600 — —	6,092 — —	6,092 — —	
	Staff Pay — —	366 — —			
	As Treaſurer of Chelſea Hoſpital,	366 — —			
Deputy Paymaſter General,	*Timothy Caſwall* — —	500 — —	—	—	
			1,000 — —	—	
	Additional Allowance, —	500 — —	—	500 — —	
Caſhier, — —	*John Powell*, — —	200 — —	—	—	
			470 — —	—	6,71
	Additional Allowance, —	270 — —	—	270 — —	
Accountant, — —	*Charles Bembridge*, — —	150 — —	150 — —	—	1,35
Ledger Keeper, — —	*J. A. F. Heſſe*, — —	100 — —			
	From Computer of Off-reckonings,	80 — —	280 — —	—	39
	From Caſhier of Half Pay, —	100 — —			
Computer of Off-reckonings,	*Thomas Bangham*, — —	80 — —	80 — —	—	1,03
Caſhier of Half Pay, —	*Robert Randoll*, — —	80 — —	80 — —	—	61
Firſt Clerk, — —	*Richard Moleſworth*, —	60 — —	60 — —	—	1,44
Clerks, — —	Mr. *Crawford*, — —	100 — —	100 — —	—	
	Mr. *Heſſe*, Junr — —	50 — —	50 — —	—	
	Mr. *Thomas*, — —	100 — —	100 — —	—	
	Mr. *Stables*, — —	70 — —	70 — —	—	
	Mr. *Paliaret*, — —	60 — —	60 — —	—	
	Mr. *Burrell*, — —	50 — —	50 — —	—	
	Mr. *Bradſhaw*, — —	50 — —	50 — —	—	
	Mr. *Stephenſon*, — —	50 — —	50 — —	—	
Office Keeper, —	Mr. *Burrell*, — —	20 — —	20 — —	—	
Meſſengers, — —	Mr. *Tomlinſon*, — —	30 — —	30 — —	—	
	Mr. *Barker*, — —	20 — —	20 — —	—	
Houſe Keeper, — —	Mrs. *Seymour*, — —	22 — —	22 — —	—	
Deputy Paymaſters at *Gibraltar*, — —	Mr. *Sloper*, — —	549 — —	549 — —	549 — —	
Minorca, — —	Admiral *Digby*, — —	549 — —	549 — —	549 — —	
Halifax, — —	Mr. *Williams*, — —	549 — —	549 — —	549 — —	
Montreal, — —	Mr. *Boone*, — —	549 — —	549 — —	549 — —	
Louiſbourg, — —	Mr. *Elwyn*, — —	549 — —	549 — —	549 — —	
Quebec, — —	Mr. *Bembridge*, — —	549 — —	549 — —	549 — —	
North America, — —	Mr. *Thomas*, — —	1,098 — —	1,098 — —	1,098 — —	
Ditto, — —	Mr. *Poyntz*, — —	1,098 — —	1,098 — —	1,098 — —	
Weſt Indies, — —	Mr. *Bradſhaw*, — —	1,098 — —	1,098 — —	1,098 — —	
		15,422 — —	15,422 — —	13,450 — —	11,573
Deduct Salaries received by the Paymaſter General, the Computer of Off-reckonings, and Caſhier of Half Pay, and paid over to other Clerks — —		1,887 — —	1,887 — —	— —	—
		13,535 — —	13,535 — —	13,450 — —	11,573

Deputy Paymaſters at — *£.3. per Diem each.* — *30s. per Diem each.*

]

3.

ch Officer and Clerk in the Pay Office of the Army; with the Deductions paid by, and the Nett Annual Receipt in Time of Peace.

esandGratuities.	Total of Salaries, Allowances, Fees, and Gratuities.	Deductions. Taxes.	Deductions. Payments to Clerks.	Deductions. Payments for Contingencies.	Nett Receipt, 1780.	Nett Receipt in Time of Peace.
—	6,092 — —	962 19 9	1,707 — —	360 7 8	3,061 12 7	
—	—	37 10 —	—	—	} 962 10 —	
—	1,000 — —	—	—	—		
—	—	—	—	—		
—	—	10 — —	—	—		
6,715 19 6	7,185 19 6	—	—	—	} 7,175 19 6	From £. 1,000 to 1,500.
—	—	—	—	—		
1,358 17 9	1,508 17 9	7 10 —	—	—	1,501 7 9	From £. 500 to 600.
394 16 —	674 16 —	15 — —	130 — —	—	529 16 —	
1,038 5 6	1,118 5 6	—	80 — —	—	1,038 5 6	£. 400
617 5 —	697 5 —	14 — —	100 — —	—	583 5 —	
1,448 15 4	1,508 15 4	10 10 —	—	—	1,498 5 4	£. 300
—	100 — —	—	—	—	100 — —	
—	50 — —	—	—	—	50 — —	
—	100 — —	—	—	—	100 — —	
—	70 — —	—	—	—	70 — —	
—	60 — —	—	—	—	60 — —	
—	50 — —	—	—	—	50 — —	
—	50 — —	—	—	—	50 — —	
—	50 — —	—	—	—	50 — —	
—	20 — —	—	—	—	20 — —	
—	30 — —	—	—	—	30 — —	
—	20 — —	—	—	—	20 — —	
—	22 — —	—	—	—	22 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	549 — —	—	—	—	549 — —	
—	1,098 — —	—	—	—	1,098 — —	
—	1,098 — —	—	—	—	1,098 — —	
—	1,098 — —	—	—	—	1,098 — —	
11,573 19 1	26,995 19 1	1,057 9 9	2,017 — —	360 7 8	23,561 1 8	
— —	1,887 — —	— —	1,887 — —	— — —	— — —	
11,573 19 1	25,108 19 1	1,057 9 9	130 — —	360 7 8	23,561 1 8	

N° 24.

7th *August* 1781.

An ACCOUNT of Fees, Rewards, and Gratuities, which appear to have been allowed to the Officers and Clerks, &c. in the Office of the Treasurer of the Navy, for carrying on and making up the Accounts of the Treasurer of the Navy, since the Year 1688 to the present Time; prepared in Obedience to Directions from the Lords of the Treasury, signified by Mr. *Robinson*'s Letter, dated the 20th *July* 1781; *viz.*

		£.	s.	d.	£.	s.	d.
Lord *Orford*, *per* Treasury Warrant,	27th *June* 1704	2,079	9	10¼			
D° —	26th *May* 1707	1,792	10	—			
D° — —	1st *May* 1708	1,780	—	—			
D° — —	*July* 1717 to himself the Balance	3,898	3	10½			
					9,550	3	8¼
Sir *Thomas Littleton*, *per* Treasury Warrants	15th *June* 1716	4,068	8	6			
His Executors the Balance —	12th *May* 1725	2,900	—	—			
					6,968	8	6
Robert Walpole, Esquire, *per* Treasury Warrant	22d *Septr* 1715	—	—		1,625	5	3
Charles Cæsar, Esquire, D° —	9th *July* 1719	—	—		2,645	16	6
John Aislabie, Esquire, D° — —	3d *Decemr* 1719	—	—		2,778	6	6
Richard Hampden, Esquire, D° — —	6th *Decemr* 1723	—	—		2,765	10	—
Lord *Torrington*, D° —	7th *Sepr* 1725	—	—		2,500	—	—
Pattee Byng, Esquire, D° — —	12th *June* 1741	—	—		2,900	—	—
Arthur Onslow, Esquire, D° —	— 1747	—	—		2,500	—	—
Thomas Clutterbuck, Esquire, D° — —	— 1749	—	—		1,310	—	—
Sir *Charles Wager*, D° —	13th *Decr* 1750	—	—		1,310	—	—
William Corbett, Esquire, — —	— —	—	—		1,310	—	—
Sir *John Rushout*, — —	— —	—	—		2,250	—	—
George Dodington, Esquire, (1) D° —	14th *June* 1768	—	—				
includes the Allowance for the extraordinary Trouble occasioned by the Rebel Prisoners in the Years 1745 and 1746 —					5,449	7	3½
Henry Legge, Esquire, — — —	—	—	—		3,500	—	—
George Grenville, Esquire, (1) — —	—	—	—		2,500	—	—
George Dodington, Esquire, (2) — —	—	—	—		2,300	—	—

N° 25.

N° 25.

ACCOUNT of the Fees, Rewards, and Gratuities, craved by and allowed to the Officers and Clerks in the Office of the Paymaſter General of the Forces, from the Year 1688 to the preſent Time; prepared purſuant to a Precept from the Commiſſioners of Accounts, dated 17th of *July* 1781.

For making up the Accounts of *Richard* Earl of *Ranelagh*, Paymaſter General of the Forces, from the 31ſt of *March* 1688 to the 24th of *December* 1702 —	2,572	10	—
For making up the Accounts of *John Howe*, Eſquire, Paymaſter General of the Forces, from the 25th of *December* 1702 to the 24th of *October* 1714 — —	3,580	—	—
For making up the Accounts of *Rt. Walpole*, Eſquire, Paymaſter General of the Forces, from the 24th of *October* 1714, to the 25th of *October* 1715 — —	—	—	
For making up the Accounts of the Earl of *Lincoln*, Paymaſter General of the Forces, from the 17th of *October* 1715, to the 24th of *June* 1720 — —	—	—	
For making up the Accounts of *Rt Walpole*, Eſquire, Paymaſter General of the Forces, from the 11th *June* 1720, to the 24th *June* 1721 — —	1,901	12	—
For making up the Accounts of the Earl *Cornwallis*, Paymaſter General of the Forces, from the 25th of *June* 1721, to the 24th of *April* 1722 — —	1,901	12	—
For making up the Accounts of the Earl of *Wilmington*, Paymaſter General of the Forces, from the 25th *June* 1722, to the 24th *June* 1730 — —	4,658	4	—
For making up the Accounts of *Henry Pelham*, Eſquire, Paymaſter General of the Forces, from the 25th *June* 1730, to the 24th of *December* 1743. Mr. *Pelham* was an Accountant for upwards of Twenty Millions —	10,863	—	—
For making up the Accounts of *Thot. Winnington*, Eſquire, Paymaſter General of the Forces, from the 25th of *December* 1743, to the 24th of *June* 1746. Mr. *Winnington* was an Accountant for upwards of Seven Millions —	5,515	—	—
For making up the Accounts of *William Pitt*, Eſquire, Paymaſter General of the Forces, from the 25th of *June* 1746, to the 24th of *December* 1755. Mr. *Pitt* was an Accountant for upwards of Twenty Millions —	11,151	—	—
For making up the Accounts of the Earl of *Darlington*, Lord *Dupplin*, and Mr. *Potter*, Paymaſters General of the Forces, from the 25th of *December* 1755, to the 24th of *June* 1757. Earl of *Darlington*, Lord *Dupplin*, and Mr. *Potter*, were Accountants for upwards of Four Millions — — —	3,970	—	—

N. B.

N. B. We have not been able to learn what Fees, Rewards, and Gratuities were allowed to the Officers and Clerks of the Pay Office, for making up the Accounts of *Rt Walpole*, Eſquire, on his Firſt Appointment of Paymaſter General of the Forces, or for making up the Accounts of the Earl of *Lincoln*.

JNº POWELL,
CHAs BEMBRIDGE.

Nº 26.

To the Commiſſioners appointed by Act of Parliament to examine the Public Accounts of the Kingdom.

Gentlemen,

IN purſuance of your Requiſition, that the proper Officer do tranſmit to you an exact Account of the Salaries, Fees, and Gratuities, received by the Auditor and his Clerks, in the Receipt of His Majeſty's Exchequer, from the 31ſt of *December* 1779 to the 31ſt of *December* 1780, I gave my Orders to expedite the ſame as ſoon as the Circumſtances of the Account would permit.

N. B. The Accounts of the Exchequer, by long Cuſtom, are made up at *Eaſter* Eve and *Michaelmas* Eve; therefore ordered the following Account for a complete Year from *Michaelmas* 1779 to *Michaelmas* 1780.

An ACCOUNT of Salaries, Fees, and Gratuities, received by the Auditor of the Receipt of His Majesty's Exchequer and his Clerks, from *Michaelmas* 1779 to *Michaelmas* 1780.

Rate of Fees.	To the Army, *viz.*	Sums issued.	Auditor.	Clerks.	Total.
		£.			
3*s.* 6*d. per Cent.*	Guards and Garrisons —	3,199,553	4,532 13 9	1,066 11 3	5,599 5 —
2*s.* 4*d. per Cent.*	Extraordinaries — —	4,010,279	3,787 19 4	890 14 7	4,678 13 11
		7,209,832	8,320 13 1	1,957 5 10	10,277 18 11
18*s.* 9*d. per Cent.*	Ambassadors for extraordinary Disbursements and Equipage —	14,153	106 2 7	26 9 2	132 11 9
12*s.* 6*d. per Cent.*	D° for their ordinary Entertainment —	46,546	232 13 —	58 3 5	290 16 5
	Secret Service — —	59,871	299 7 2	74 16 8	374 3 10
	King's Printer — —	7,799	38 19 11	9 14 11	48 14 10
	Services on Accounts, Money expended, Bills of Exchange, and Mone, laid out, for His Majesty's Service —	361,062	1,826 11 —	456 7 —	2,282 18 —
	Usher of the Court of Exchequer —	1,269	6 6 10	1 11 9	7 18 7
	Keeper of the Privy Seal, for Diet —	1,464	7 6 2	1 16 10	9 3 —
	Messengers for travelling Charges —	2,449	12 14 7	3 4 1	15 18 8
6*s.* 3*d. per Cent.*	Master of the Robes — —	3,941	9 17 —	2 9 3	12 6 3
	King's Goldsmith — —	5,193	12 19 7	3 4 11	16 4 6
	Master of the Horse — —	20,000	50 — —	12 10 —	62 10 —
2*s.* 6*d. per Cent.*	Master of the Great Wardrobe —	19,102	19 5 —	4 16 3	24 1 3
2*s.* *per Cent.*	Paymaster of the Works — —	52,101	52 3 —	— — —	52 3 —
1*s.* 6*d. per Cent.*	Master of the Mint — —	17,320	12 19 6	— — —	12 19 6
1*l.* 5*s.* *per Cent.*	Pensions, Annuities, Bounties, & Allowances	150,738	1,493 14 1	373 11 7	1,867 5 8
13*l.* 13*s.* *per* Quarter.	Band of Pensioners — —	7,500	52 10 —	15 15 —	68 5 —
	N. B. The above Fees are paid by Individuals (Army excepted.)	7,980,340	12,554 2 6	3,001 16 8	15,555 19 2

13s. 13s. per Quarter.					
N. B. The above Fees are paid by Individuals (Army excepted.)	7,980,340	12,554 2 6	3,001 16 8	15,555 19 2	

The following Fees and Allowances are likewiſe received by the Auditor; *viz.*

By Fees on Tallies of Exciſe and Cuſtoms		100 — 6
— Tally Court Order		70 13 3
— New Year's Gifts		345 7 —
— Fees for entering Patents		11 — —
— Fees on Impreſt Rolls		28 5 —
— Veſtments from the Great Wardrobe		4 17 —
— Sundry ancient Fees as *per* Number 2		3,766 1 —
		19,882 2 11
Paid, for Land Tax and other Duties, New Years Gifts, Clerks, and other extraordinary Expences, relative to the Office of the Auditor		5,865 18 10
Net Balance this very Extraordinary Year received by the Auditor		14,016 4 1

The Reaſon of this Receipt being ſo large, and more than double to what it is in Time of Peace, is owing to the Iſſues to the Army, and to divers Perſons being paid on the Civil Liſt Five Quarters, and ſome Six Quarters.

It appears by the Books in my Office, that the Sum of 22,275,979*l.* 17*s.* 9½*d.* has been iſſued; for which neither the ſaid Auditor or Clerks have taken any Fees.

Nor for any Accounts made out and preſented to Parliament, which for ſome Years paſt have been very voluminous and expenſive.

All the ſaid extraordinary Buſineſs hath been done by additional Number of Clerks, and the Expences paid by the Auditor.

Number 3. A Copy of the TABLE of ancient, juſt, and legal FEES, taken by the Auditor and his Clerks.

On Enquiry, I am informed, that the following Clerks receive ſundry Allowances, Fees, and Gratuities, *viz.*

Mr. *Wilford*, by Order from the Lords of the Treaſury, for extraordinary Buſineſs, £. 100 a Year; for New Years Gifts, £. 122. 17 *s.*; and Gratuities received from Individuals, leaving the odd Pence in change, and other Circumſtances, amount to about £. 20 a Year; but cannot be aſcertained, as no Account has been kept: In the Whole amounting to — — — £. 242 17 —

		£.	s.	d.	£.	s.	d.
Mr. *Hughſon*,	By Fees for the Army, New Years Gifts, Impreſt Roll, and annual Gratuity —	23	2	—			
	By Fees on Impreſt Rolls — — — —	41	5	—			
	— Fees for entering Probates of Wills, Powers of Attorney, and Aſſignments	15	17	6			
	— New Years Gifts — — — — —	33	1	—			
	— Fees for entering of Warrants — — — —	74	12	6			
	— Fees for Navy Certificates — — — —	6	—	—			
					193	18	—
Mr. *Jennings*,	By ancient Allowance, by Order and Debenture — — —	70	—	—			
	By Fees for the Army, Sign Manuals, Warrants, and annual Gratuity —	4	13	6			
	— Fees for entering Patents — — — —	11	—	—			
	— New Years Gifts and Gratuities — — — —	59	16	—			
	— Fees for Warrants and Sign Manuals, from divers Perſons — —	140	9	—			
					285	18	6
Mr. *Paxton*,	By Fees for entering Wills and Probates — — —	6	15	—			
	— Gratuities for extraordinary Buſineſs, from divers Perſons — —	21	4	6			
					27	19	6
Mr. *Moone*,	By Fees for entering Wills, Probates, and Powers of Attorney — —	9	15	—			
	— Gratuities for extraordinary Buſineſs, from divers Perſons — —	2	13	6			
					12	8	6
Mr. *Cock* and Mr. *Hucks*, jointly,	By Fees for entering Wills, Probates, and Powers of Attorney	17	12	6			
	— Gratuities for extraordinary Buſineſs, from divers Perſons — —	30	9	—			
					48	1	6

Mr. *Jones* of the Tally Court Office, late Mr. *Acworth*, ancient Allowance by Debenture

Mr. *Jones* of the Tally Court Office, late Mr. *Acworth*, ancient Allowance by Debenture					—	35	2	—		
— By New Years Gifts — — —					—	2	2	—		
— Fees on Cuſtoms, Stamps, Exciſe, and ſeveral other Sorts of Tallies					—	266	7	4		
— On the Tally Court Order for Tallies of Loans —					—	70	13	3		
									374	4	7
Paid to Clerks in his Office, Land Tax, and other Duties and Expences					—	—	—		130	18	—
									243	6	7
Mr. *Mowbray*, late Junior Clerk in the ſaid Office, by NewYears Giſts —					—	2	6	—			
Allowance from the Land Tax Office for writing a weekly Certificate					—	15	—	—			
									17	6	—
Mr. *Cracroft*, By Fees for the Army, New Years Gifts, and annual Gratuity —					—	10	10	—			
By New Years Gifts — — — —					—	28	7	—			
— Fees for indenting Exchequer Bills — —					—	70	—	—			
									108	17	—
Mr. *F. Cracroft*, By New Years Gifts — — — —					—	—	—		5	5	—
Mr. *J. Fiſher*, By New Years Gifts — — — —					—	—	—		3	3	—

Exchequer, 27th *September* 1781.

The above Account has been made up with the utmoſt Care and Attention; and to my beſt Information is moſt accurate and ſtrictly true.

NEWCASTLE.

N° 27.

The EXAMINATION of *Edward Wilford*, Eſquire, Firſt Clerk in the Office of the Auditor of the Receipt of His Majeſty's Exchequer; taken upon Oath, 31ſt *October*, 1ſt, 7th, and 30th *November*, 1781.

THIS Examinant ſaith, That he executes the Office of Firſt Clerk to the Auditor of the Receipt of His Majeſty's Exchequer: He was appointed in Writing by the Auditor, the Duke of *Newcaſtle*; and was approved of and ſworn in by the Commiſſioners of the Treaſury, purſuant to the Act of Parliament. He has been in the Office of the Auditor about Forty Years.

The Duke of *Newcaſtle* is appointed Auditor for Life by a Conſtitution under the Hands and Seals of the Commiſſioners of the Treaſury; he executes this Office himſelf, and not by Deputy; it is his Buſineſs to ſuperintend all Matters relative to the Office; to ſign all Exchequer Bills, Orders, Debentures, and Patents; and all other Inſtruments which paſs this Office. He does not himſelf receive from the Individuals any of the Profits; they are received by his Firſt Clerk, and accounted for to him every Month.

The Buſineſs of this Office is to keep a daily Account of all the Money received into and iſſued out of the Exchequer, under the various Heads of Duties; to make up every Week an Account of the Receipts, Iſſues, and Remains, of every Duty, and to tranſmit a Copy of it to the Treaſury; and to make up and ſend to the Treaſury, an Half Yearly Declaration, containing an Account of all the Receipts and Iſſues during that Half Year, with the Remains. The Auditor has a Clerk conſtantly attending in the Tally Court, who takes an Account daily of the Receipts, and brings it to the Firſt Clerk. No Iſſue can be made but by Warrant, Order, Debenture or Bill; all of which paſs through the Hands of the Firſt Clerk, and give him Knowledge of the Iſſues. Other Branches of the Buſineſs of this Office, are to enter all Inſtruments authorizing the Iſſue of Money, to take Care that no Money is iſſued without a proper Authority; to examine the Caſh in the Tellers Cheſts every Twenty-eight Days, or oftener, and to ſee it agrees with the Accounts; to examine all the Tellers Vouchers, to make out general and particular Impreſt Rolls, and all Exchequer Bills; and to manage the Buſineſs of the Annuities payable at the Exchequer. It is uſual to make up the Accounts in the Exchequer Twice a Year, on and to *Eaſter* Eve and *Michaelmas* Eve. This Office conſiſts of the Auditor and Twenty-three fixed Clerks, and other Aſſiſtants upon extraordinary Occaſions. The Profits of the Auditor ariſe from Allowances, Fees and Gratuities.

Upon the King's Acceſſion, a Certificate is ſent from the Office of the Auditor to the Commiſſioners of the Treaſury, purſuant to their Requiſition, containing an Account of ſeveral Fees, Salaries, and Allowances that have

have been uſually paid to the Officers and Miniſters of the Receipt of the Exchequer; in Conſequence of this Certificate, a dormant Warrant, with the Certificate annexed, is ſent to the Auditor, authorizing him to draw Orders, and paſs Debentures, for the Payment of the Salaries, Fees, and Gratuities contained in the Liſt, in the accuſtomed Manner; this Liſt contains, amongſt others, certain Fees and Allowances payable to the Auditor, amounting to Three thouſand Seven hundred and Sixty-ſix Pounds One Shilling, Two of which, being the Sums of Two hundred and Sixty Pounds Three Shillings and Four Pence, and Two hundred Pounds, are paid out of the Civil Liſt, the others out of the Funds created for the Payment of the ſeveral Annuities; theſe Allowances are paid, ſome Annually, ſome Half Yearly, ſome Quarterly; the Two hundred Pounds a Year by Order, the reſt by Debentures. The Auditor and his Clerks are entitled to One Fourth Part of the Fees ariſing in the Tally Court, of which the Share belonging to the Auditor, in the laſt Year, was One hundred Pounds and Six Pence; his Share of the Allowance made by the Treaſury for the Tallies of Loan, amounted to Seventy Pounds Thirteen Shillings and Three Pence; he is alſo entitled to Fees upon Money iſſued for certain Services; an ancient Table of theſe Fees taken by the Auditor and his Clerks, is hung up in the Office, and he receives the Fees due to the Auditor and his Clerks, from the Perſon receiving Money, according to that Table. The groſs Sum received by the Auditor for theſe Fees, during the Year ending at *Michaelmas* 1780, amounted to Twelve thouſand Five hundred and Fifty-four Pounds Two Shillings and Six Pence; theſe Fees aroſe from the Iſſue of Seven Million Nine hundred and Eighty thouſand Three hundred and Forty Pounds, of which the Money iſſued to the Army and to the Maſter of the Mint, and the Sum of Eighty-three thouſand Three hundred and Eighty Pounds Nine Shillings and Five Pence Farthing, Part of the Sum of Three hundred Sixty-one thouſand and Sixty-two Pounds, iſſued for Services on Account, *&c.* and One thouſand Two hundred Pounds, Part of the Sum of One hundred Fifty thouſand Seven hundred Thirty-eight Pounds, iſſued for Penſions, Annuities, *&c.* was Public Money, the reſt was out of the Civil Liſt. The Auditor is alſo entitled to Fees for entering Patents, and on Impreſt Rolls, amounting, in that Year, to Thirty-nine Pounds Five Shillings, and to a Fee from the Great Wardrobe, of Four Pounds Seventeen Shillings for Veſtures: He received New Years Gifts from ſundry public Offices, amounting to Three hundred Forty-five Pounds Seven Shillings. The groſs Amount of all theſe Profits for One Year, ending at *Michaelmas* 1780, was Sixteen thouſand Eight hundred and Eighty Pounds Six Shillings and Three Pence, out of which he paid, for Taxes, Eight hundred and Seventy-two Pounds Twelve Shillings, to Clerks, One thouſand Six hundred and Sixty-two Pounds Ten Shillings, and for other incidental Expences, Three hundred and Twenty-nine Pounds and Two Pence, making together, Two thouſand Eight hundred and Sixty-four Pounds Two Shillings and Two Pence; which being deducted from the groſs Receipt, leaves the nett Sum of Fourteen thouſand and Sixteen Pounds Four Shillings and One Penny, which, to the beſt of his Knowledge and Belief, was the whole Sum received by the Duke of *Newcaſtle*, as Auditor of the Exchequer, for the Profits of that

that Office, during the Period above-mentioned. He believes in Time of Peace, the whole Profits of this Office do not exceed Seven thouſand Pounds a Year.

This Examinant further ſaith, That as Firſt Clerk to the Auditor of the Exchequer, he receives an ancient Allowance of One hundred Pounds a Year, included in the Certificate of Fees and Allowances abovementioned. In the Year ending at *Michaelmas* 1780, he received the Clerks Fees amounting to Three thouſand and One Pounds Sixteen Shillings and Eight Pence; and for New Years Gifts and odd Pence, One hundred and Forty-two Pounds Seventeen Shillings, amounting together to Three thouſand Two hundred and Forty-four Pounds Thirteen Shillings and Eight Pence; out of which he paid, for Taxes, Fifty-two Pounds Ten Shillings; for Incidents, Five Pounds Five Shillings; and to Clerks, Four hundred and Thirty-four Pounds Fifteen Shillings and Two Pence; together, Four hundred and Ninety-two Pounds Ten Shillings and Two Pence, which reduced his Nett Receipt during the Period above mentioned, to Two thouſand Seven hundred and Fifty-two Pounds Three Shillings and Six Pence. He believes the clear Profits of his Office in Time of Peace, will not exceed, One Year with another, Nine hundred Pounds.

The Clerks are appointed by the Auditor, and paid by him and his Firſt Clerk, out of the Clerk's Fees and the Profits of the Auditor's Allowances, from Forty Pounds to Two hundred Pounds a Year, according to their Rank in the Office, the Time they have been there, and the Buſineſs they are employed about; beſides which, ſome of them are entitled to, and receive, ſmall Fees for the Buſineſs they do.

He hath taken an Account of the Salaries, Fees, and Gratuities received by all the Clerks in this Office, and to the beſt of his Knowledge and Belief, the Liſt of the ſaid Clerks, dated the 20th of *November* Inſtant, tranſmitted by him to this Board, contains a true Account of all the Salaries, Fees, and Gratuities received by each of them for One Year, ending at *Michaelmas* 1780.

It appears by the Books in the Office, that upwards of Twenty-two Millions were iſſued laſt Year from the Exchequer; for the iſſuing and keeping the Accounts of which, neither the Auditor nor his Clerks took any Fees whatever.

EDWARD WILFORD.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Sami Beachcroft,
Geo. Drummond.

N° 28.

N° 28.

The EXAMINATION of Mr. *William Jones*, Tally Writer to the Auditor of the Receipt of His Majeſty's Exchequer; taken upon Oath, 8th *November* 1781.

THIS Examinant ſaith, That he executes the Office of Tally Writer to the Auditor of the Receipt of His Majeſty's Exchequer; it is his Buſineſs conſtantly to attend in the Tally Court, to take Cognizance of all the Sums received by the Four Tellers, from the Bills thrown down by them into the Tally Court, and to enter them into the Certificate Book, and every Day to tranſmit an Account of them to the Auditor's Office; every Week he examines the Receipts of the Week with the Clerk of the Pells.

The Profits of this Office conſiſt of Two Allowances and Fees; One of the Allowances, as he believes, is One hundred and Twenty Pounds a Year, paid by the Auditor; the other an ancient Allowance of Thirty-five Pounds Two Shillings a Year, paid to him by Debenture. The Fees ariſe from the Tallies: He every Week receives from the Deputy Chamberlain, the Fourth Part of thoſe Fees that belongs to the Auditor and his Clerk; and every Quarter pays the Auditor's Share of thoſe Fees to his Firſt Clerk.

He has been in this Seat only ſince the 5th of *April* laſt, and cannot therefore tell what is the Amount of the Year's Profits; but he believes in Time of War, the groſs Produce may amount to about Four hundred and Ninety Pounds a Year, out of which muſt be deducted, Nineteen Pounds Eighteen Shillings for Taxes, and One hundred and Ten Pounds a Year for Clerks. In Time of Peace he believes the Nett Profits of this Office will not amount to Two hundred and Fifty Pounds a Year.

WM JONES.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 29.

An ACCOUNT of the Auditor of the Exchequer; ſpecifying the Date of the Conſtitution by which his Place is held, the Name of the Perſon who holds the ſame, and the Salary belonging thereto.

	£.	s.	d.
To his Grace *Henry* Duke of *Newcaſtle*, Auditor of the Receipt of His Majeſty's Exchequer, on his ancient Fee by Conſtitution, dated 1ſt *April* 1751, for Life —	260	3	4
More to him in Reward for his Attendance in Vacations, by general Letters Patent dormant, 6th *November* 1760, beginning the preſent King's Reign — —	200	—	—
There are alſo ſeveral Fees, Salaries, or Allowances, other than thoſe above mentioned, ſettled and allowed to the ſaid Auditor for himſelf and Clerks, in reſpect of his and their Labour, Pains, Charge, and Expences, that they are at in managing and performing the Buſineſs of Annuities payable at the Exchequer, which Allowances ceaſe as ſoon as the reſpective Annuities, for the Payment of which they are granted, determine.			
For the Buſineſs of Annuities on the 9*d*. Exciſe, for 99 Years — — —	500	—	—
More for Annuities, on $\frac{2}{7}$ Exciſe — —	150	—	—
More for Annuities, on £.3,700 *per* Week Exciſe, granted *A°* 1703 and 1704 — — —	590	—	—
More for *A°* 1705 — — —	410	—	—
More for examining the Tellers Vouchers — —	500	—	—
More for the Annuities, *A°* 1707 — —	190	—	3
More for the Buſineſs of Exchequer Bills —	650	—	—
More for Annuities, *A°* 1708 *per* 1ſt Act 1708 —	105	5	10
More for Annuities, *A°* 1708 *per* 2*d* Act 1708 —	210	11	7
£.	3,766	1	—

N. B. For all other Annuities payable at the Exchequer, the Auditor has no Allowance, *viz.* For Annuities granted for the following Years 1745, 1746, 1757, 1766, 1778, and 1779.

NEWCASTLE.

Exchequer,
27th *Septembr* 1781.

N° 30.

N° 30.

A LIST of the Auditor's Clerks, with their Yearly Allowance, Fees, and Gratuities, from *Michaelmas* 1779 to *Michaelmas* 1780

		£.	s.	d.	£.	s.	d.
Mr *Wilford*,	The First Clerk's Fees —	3,001	16	8			
	By Order from the Treasury	100	—	—			
	New Year's Gifts —	122	17	—			
	Gratuities — —	20	—	—			
					3,244	13	8
	Out of which he paid,						
	To Mr. *Hughson*, Debenture Clerk — —	244	15	2			
	Mr. *Acworth*, Clerk of the Tally Court — —	120	—	—			
	Mr. *Jennings*, Clerk of te Issues — —	20	—	—			
	Mr. *Pynyot*, Assistant to the 1st Clerk — —	30	—	—			
	Mr. *Haworth*, D° —	20	—	—			
	Fees on his Appointment —	5	5	—			
	Land Tax, and 1 *sh.* and 6*d.* Duty — —	52	10	—			
					492	10	2
	Remains	—	—		2,752	3	6
Mr. *Hughson*,	From the First Clerk —	244	15	2			
	Fees from the Army —	23	2	—			
	on Impreſt Rolls —	41	5	—			
	For entering Wills and Probates — —	15	17	6			
	Entering Warrants —	74	12	6			
	Navy Certificates —	6	—	—			
	New Year's Gifts— —	33	1	—			
					438	13	2
	But of which he paid,						
	To Mr. *Paddy* — —	40	—	—			
	Mr. *Fiſher* and Mr. *Moreau* — —	20	—	—			
	Land Tax, and 1 *sh.* Duty —	22	10	—			
					82	10	—
	Remains	—	—		356	3	2

Mr.

			£.	s.	d.	£.	s.	d.
Mr. *Jennings*,	From the Firſt Clerk	—	20	—	—			
	For keeping the Detinuæ Book		10	10	—			
	Fees and Allowances, as *per* Liſt given the Commiſſioners	— —	285	18	6			
	Gratuities from divers Perſons	— —	20	—	—			
						336	8	6
	Out of which he paid,							
	To Mr. *Paddy*	— —	20	—	—			
	Land Tax, and 6*d*. Duty	—	11	15	—			
						31	15	—
	Remains		—	—		304	13	6
Mr. *Pynyot*,	From the Auditor	—	70	—	—			
	Firſt Clerk	—	30	—	—			
	New Year's Gifts	—	35	2	—			
	Gratuities	— —	4	4	—			
						139	6	—
	Out of which he paid,							
	To Mr. *Fiſher*, for Aſſiſtance		10	10	—			
	Gratuities to Sundries	—	2	12	—			
						13	2	—
	Remains		—	—		126	4	—
Mr. *Fiſher*,	From the Auditor	—	70	—	—			
	Mr. *Hughſon*	—	10	—	—			
	Mr. *Pynyot*	—	10	10	—			
	New Year's Gifts	— —	3	3	—			
						93	13	—
Mr. *Moreau*,	From the Auditor	—	70	—	—			
	Mr. *Hughſon*	—	10	—	—			
						80	—	—
Mr. *Paxton*,	From the Auditor	—	200	—	—			
	Fees and Gratuities	—	27	19	6			
						227	19	6
Mr. *Moon*,	From the Auditor	—	80	—	—			
	Fees and Gratuities	—	12	8	6			
						92	8	6
Mr. *Wrench*,	From the Auditor	— —	—	—	—	50	—	—
Mr. *Haworth*,	From the Auditor	—	40	—	—			
	Firſt Clerk	—	20	—	—			
	Million Bank	—	—	10	6			
						60	10	6
Mr. *Finnes*,	From the Auditor	— —	—	—		200	—	—

			£.	s.	d.	£.	s.	d.
Mr. *Cocks*,	From the Auditor	—	80	—	—			
	Fees and Gratuities	—	24	—	9			
						104	—	9
	Paid to Mr. *Wincheſter*	—	—	—		15	—	—
						89	—	9
Mr. *Paddy*	From the Auditor	—	20	—	—			
	Mr. *Hughſon*	—	40	—	—			
	Mr. *Jennings*	—	20	—	—			
						80	—	—
	Paid to Mr. *Wincheſter*	—	—	—		20	—	—
						60	—	—
Mr. *Hucks*,	From the Auditor	—	60	—	—			
	Fees and Gratuities	—	24	—	9			
						84	—	9
	Paid to Mr. *Wincheſter*	—	—	—		15	—	—
						69	—	9
Mr. *Edmonds*,	From the Auditor	—	—	—		60	—	—
Mr. *Cracroft*,	From the Auditor	—	200	—	—			
	Fees, New Year's Gifts, as *per* Liſt	—	108	17	—			
						308	17	—
Mr. *F. Cracroft*,	From the Auditor	—	100	—	—			
	New Year's Gifts	—	5	5	—			
						105	5	—
Mr. *Hayes*,	From the Auditor	—	185	—	—			
	Out of which he paid Taxes, 8 *l.* with New Year's Gifts, and Office Cleaner	—	10	7	—			
						174	13	—
Mr. *Saxby*,	From the Auditor	—	137	10	—			
	Out of which he paid Taxes 12 *l.* with New Year's Gifts, and Office Cleaner	—	15	10	6			
						121	19	6
Mr. *Mebeux*,	From the Auditor	—	—	—		40	—	—
Mr. *Acworth*,	From the Firſt Clerk	—	120	—	—			
	By Debenture —	—	36	10	—			
	New Year's Gifts	—	2	2	—			
	Fees on Cuſtoms and Exciſe Tallies —	—	266	7	4			
	Tally Court Order	—	70	13	3			
						495	12	7

Out

		£.	s.	d.	£.	s.	d.
	Out of which he paid,						
	To Mr. *Jones* — —	70	—	—			
	Mr. *Mowbray* —	40	—	—			
	Taxes 19*l.* 18*s.* with Incidents	20	18	—			
					130	18	—
Mr. *Jones*,	From Mr. *Acworth* —	—	—		70	—	—
Mr. *Mowbray*,	From Mr. *Acworth* —	40	—	—			
	New Year's Gifts —	2	6	—			
	From the Land Tax Office —	15	—	—			
					57	6	—

EDWARD WILFORD.
First Clerk to the Auditor of the Receipt of Exchequer.

Exchequer, 20th *Nov*r. 1781.

N° 31.

These are to certify, that the ſeveral Fees, Salaries, and Allowances, hereunder mentioned, have, as well by ancient Cuſtom as by virtue of Letters Patents, Conſtitutions, or other Authorities in that Behalf, been paid to the Officers and Miniſters of the Receipt of the Exchequer, either in Right of their reſpective Offices and Employments, or in Reward for ſundry Services, as is hereinafter ſpecified, and the Dates of their ſeveral Appointments.

Dates of their ſeveral Appointments.		£.	s.	d.
2d *July* 1757.	To the Chancellor and Under Treaſurer of the Exchequer, on his ſeveral Fees of 26*l.* 13*s.* 4*d. per Ann.* and 173*l.* 6*s.* 8*d. per Ann.* — —	200	—	—
1 *April* 1751.	To the Auditor of the Receipt of Exchequer, on his Fee of —	260	3	4
	To D°, more, in Reward for his Attendance in Vacations — —	200	—	—
	To D°, more, on 36*l.* 10*s. per Ann.* and 20*l. per Ann.* for Two Clerks	56	10	—
9th *May* 1739.	To the Clerk of the Pells, on his Fees of 90*l.* 10*s.* 4*d.* 20*l.* and 61*l.* 13*s.* 4*d. per Ann.* — —	172	6	8
	To D°, in Reward for his Attendance in Vacations — —	20	—	—

To

		£.	s.	d.
	To D°, more, in Reward for his Attendance on the Treaſury, for Diſpatch of Public Affairs —	100	—	—
	To D°, in lieu of 16*l.* 13*s.* 4*d.* and 8*l.* 15*s.* *per Ann.* heretofore paid to him by Tallies of Aſſignments on the Cuſtoms — —	25	8	4
	To D°, in Reward for his Service in locking up and delivering out the Treaſure — —	50	—	—
7th *April* 1753. 1ſt *Auguſt* 1742.	To the Two Chamberlains of the Exchequer, 52*l.* 3*s.* 4*d.* *per Ann.* each — —	104	6	8
6th *December* 1755. 7th *April* 1753.	To the Two Deputy Chamberlains of the Exchequer, for ſtriking Tallies, 10*l.* *per Ann.* — —	20	—	—
	To D.° on 40*l.* *per Ann.* each payable Termly, for the extraordinary Service in ſorting and ordering Records — —	80	—	—
6th *December* 1755.	To the Senr Deputy Chamberlain, in Reward for his Service in locking up and delivering out the Treaſure, 40*l.* *per Ann.* — —	40	—	—
6th *December* 1755. 2d *July* 1756.	To the Two Deputy Chamberlains, for joining Tallies, 5*l.* *per Ann.* each	10	—	—
	To the Officers and Clerks of the Tally Court, Yearly, on a Latin Order drawn in that Behalf —	35	—	—
10th *May* 1718.	To the Eldeſt of the Four Tellers of the Exchequer, on 33*l.* 6*s.* 8*d.* *per Ann.* — — —	33	6	8
30th *Auguſt* 1727. 6th *November* 1756. 9th *May* 1736.	To the Three other Tellers of the Exchequer, on 31*l.* 13*s* 4*d.* *per Ann.* each — —	95	—	—
12th *February* 1742. 7th *May* 1742. 29th *March* 1746. 21ſt *November* 1750.	To the Four Meſſengers of the Receipt of Exchequer, on 4*d.* ½ *per Diem*, or 6*l.* 16*s.* 10*d.* *per Ann.* each — — —	27	7	4
	Garcoitz Receipt — —	2	—	—
	To the Porter attending at the Gate of the Receipt, in Reward for his Attendance there — —	20	—	—
	To the Auditor's Firſt Clerk, now *Robert Jennings*, Eſquire, for his extraordinary Service, performed in the Office of the Auditor of the Receipt of His Majeſty's Exchequer, on his Allowance of 100*l.* *per Ann.*	100	—	—

To

		£.	s.	d.
	To a Clerk in the aboveſaid Office, for his extraordinary Service and Pains in making and keeping the Regiſter for the ſeveral Orders of Loans in that Office — —	50	—	—
29th *July* 1713.	To *William Lowndes*, Eſquire, Auditor of the Revenues, for 5 Audits, at £. 20 *per Ann.* each — —	100	—	—
		1,801	9	—

There are alſo ſeveral Fees, Salaries, or Allowances, other than thoſe above-mentioned, ſettled, and allowed to the Officers of the ſaid Receipt, in reſpect of the Labour, Pains, Charge, and Expence they are at in managing and performing the Buſineſs of Annuities payable there; that is to ſay,

To the Auditor of the Receipt, for the Buſineſs of Annuities charged on the 9*d* Exciſe for 99 Years, £.500 *per Ann.*	—	—	—	—	500	— —
More for Annuities on $\frac{2}{7}$ Exciſe	—	—			150	— —
More for Annuities on £.3,700 *per* Week Exciſe, granted for 1703 and 1704	—	—	—		590	— —
More for Annuities *A°* 1705	—	—	—		410	— —
More for examining the Teller's Vouchers	—	—			500	— —
More for Annuities *A°* 1707	—	—			190	— 3
More for the Buſineſs of Exchequer Bills	—	—			650	— —
More for Annuities 1708, 1ſt Act	—	—			105	5 10
More for Annuities, 1708, 2d Act	—	—			210	11 7
To the Clerk of the Pells for the Buſineſs of Annuities charged on the 9*d* Exciſe, for 99 Years, £.400 *per Ann.*					400	— —
More for Annuities on £.3,700 *per* Week Exciſe, granted 1703 and 1704	—	—	—		280	— —
More for Annuities 1705	—	—	—		320	— —
More for Annuities 1707	—	—	—		88	7 —
More for Annuities 1708, 1ſt Act	—	—			48	19 5
More for Annuities 1708, 2d Act	—	—			97	18 11
To the Four Tellers for the Buſineſs of Annuities, charged on the 9*d* Exciſe, for 99 Years, £.300 *per Ann.*				—	300	— —
More for Annuities on £.3,700 *per* Week Exciſe, granted 1703 and 1704	—	—	—		560	— —
More for Annuities 1705	—	—	—		240	— —
More for Annuities 1707	—	—	—		97	4 4
More for Annuities 1708, 1ſt Act		—	—		53	17 4
More for Annuities 1708, 2d Act		—	—		107	14 9
					5,900	— —

LINCOLN.

Exchequer, the 2d Day of *December* 1760.

A true Copy.
E. Wilford, 1ſt *November* 1781.

N° 32.

N° 32.

AFTER Our hearty Commendations, By virtue of His Majeſty's General Letters Patent dormant, bearing Date 6th *November* 1760: It appearing unto us, by your Certificate, bearing Date the 2d Day of *December* 1760, and which is hereunto annexed, that the ſeveral Fees, Salaries, and Allowances therein mentioned, and amounting in the Whole to the Yearly Sum of One thouſand Eight hundred and One Pounds Nine Shillings, have, as well by ancient Cuſtom and by virtue of Letters Patent, Conſtitutions, or other Authorities, been paid to the ſeveral Officers and Miniſters of the Receipt of the Exchequer therein deſcribed, either in Right of their reſpective Offices and Employments, or in Reward for ſundry Services in the ſaid Certificate ſpecified: Now, to the Intent that Payment may be made to the ſaid Officers and Miniſters of all ſuch Sums of Money as remained due to them on the ſaid Fees, Salaries, and Allowances, on the Day of the Demiſe of his late Majeſty King *George* the Second, and that they may continue to receive the ſaid Fees, Salaries, and Allowances, as the ſame ſhall become due and payable unto them, for any Time from and after the ſaid Day, theſe are, by virtue of the Letters Patent, Conſtitutions, or Authorities, whereby the ſaid Officers and Miniſters reſpectively held, or now do or ſhall hold, the ſaid Offices and Employments, or of His Majeſty's general Letters Patent dormant, bearing Date the 6th Day of *November* 1760, as the ſame may reſpectively relate to the Payments to be made in purſuance hereof, to pray and require your Lordſhip to make and paſs Debentures, or draw Orders (as may be requiſite) for paying unto the Officers and Miniſters aforementioned, all ſuch Sum and Sums of Money as remained due to them on or for any Time before the 25th *October* 1760, being the Day of the ſaid Demiſe, for or upon any of the Fees, Salaries, or Allowances aforementioned, and alſo for ſo paying from Time to Time, hereafter in the uſual Manner, and at the accuſtomed Terms and Days of Payment, to ſuch Officers and Miniſters, all ſuch Sum and Sums of Money as ſhall grow or have become due and payable to them, for any Time or Times from and after the ſaid 25th *October* 1760, on the ſaid Fees, Salaries, and Allowances; and let the Debentures to be made, or Orders to be drawn as aforeſaid, for the Monies payable on the ſaid ſeveral Fees, Salaries, and Allowances, for any Time before and for the ſaid 25th *October* 1760, be ſatisfied out of any Monies in the ſaid Receipt of the Revenues, which were applicable to the Uſes of his ſaid late Majeſty's Civil Government; and let the Debentures to be made, and Orders to be drawn in purſuance hereof, for the Monies that ſhall become payable on the ſaid Fees, Salaries, and Allowances, for any Time from and after the ſaid 25th *October* 1760, be ſatisfied out of any Monies which ſhall from Time to Time remain in the ſaid Receipt, applicable to the Uſes of His preſent Majeſty's Civil Government. And whereas it appears by the ſaid Certificate, that there is alſo ſeveral Fees, Salaries, or Allowances (other than thoſe above mentioned) ſettled and allowed to the Officers of the ſaid

Receipt, in reſpect to the Labour, Pains, Charge, and Expence they are at in managing and performing the Buſineſs of Annuities payable there; which ſaid laſt mentioned Fees, Salaries, and Allowances, together, according to the Particulars expreſſed in the ſaid Certificate, amount to the Yearly Sum of Five thouſand Nine hundred Pounds, theſe are by virtue and in purſuance, as well of the Powers given unto us in this Behalf, by the ſeveral Acts of Parliament paſſed concerning the ſaid Annuities, or concerning the reſpective Funds appointed for or charged with the Payment of the ſame, as of any other Powers in us being, to pray and require your Lordſhip to make and paſs Debentures, or draw Orders, as may be requiſite, for paying unto the ſaid laſt-mentioned Officers of the ſaid Receipt, as well as all ſuch Sums of Money as remain due to them in reſpect of the ſaid laſt-mentioned Fees, Salaries, or Allowances, on or for any Time before the ſaid 25th of *October* 1760; as alſo for paying to ſuch Officers, from Time to Time hereafter, in the uſual Manner, and at the accuſtomed Terms or Days of Payment, all ſuch Sum and Sums of Money as ſhall grow or have become due and payable to them for any Time or Times from and after the ſaid 25th Day of *October* 1760, on the ſame Fees, Salaries, or Allowances; which ſaid ſeveral Debentures or Orders are to be ſatisfied out of the Monies of the ſaid reſpective Funds ariſen or to ariſe in the ſaid Receipt, and applicable to the Payment of the ſaid Annuities, according to the Directions and true Intent and Meaning of the ſaid reſpective Acts: And for ſo doing this ſhall be your Lordſhip's Warrant.

Whitehall, Treaſury Chambers, the Third Day of January 1760.

To *Henry* Earl of *Lincoln*,
Auditor of the Receipt
of His Majeſty's Exchequer.

Hollis Newcaſtle,
H. B. Legge,
James Oſwald.

A true Copy.

E. Wilford, 1ſt *November* 1781.

N° 33.

N° 33.

A TABLE of ancient, juſt, and legal Fees, taken by the Auditor of the Receipt of His Majeſty's Exchequer, and his Clerks, as ſettled by the Lord Chief Baron and Barons of the Choif of Exchequer, and by them preſented to the Lords and Commons aſſembled in Parliament, purſuant to an Act of Parliament of the Third of *William* and *Mary*, and by

Ancient Cuſtom.	Auditor *per Cent.*	Clerks *per Cent.*
	£. s. d.	£. s. d.
For all Monies iſſued for the immediate Service of the Navy — — —	Nil.	Nil.
—— all Money iſſued to the Army — —	— 2 10	— — 8
—— all Penſions, Annuities, Rewards, Free Gifts, Salaries and Fees without Account, if the ſame be iſſued by Order or Debenture — —	1 — —	— 5 —
From the Maſter of the Ordnance — —	Nil.	Nil.
—— the Keeper of the Privy Purſe —	Nil.	Nil.
—— the Cofferer — — —	Nil.	Nil.
—— Money iſſued under the Title of Secret Service, by which many Penſions, Free Gifts, *&c.* have been paid, but under this Head, the Services not being known, the Fees could not be reduced to a proper Head, and therefore by Agreement were abated to Half Fees —	— 10 —	— 2 6
To the Maſter of the Robes, by ancient Cuſtom — — —	— 5 —	— 1 3
—— the Treaſurer of the Chamber — —	Nil.	Nil.
—— the Maſter of the Wardrobe by ancient Cuſtom — — —	— 2 —	— — 6
—— the Paymaſter of the Works, by ancient Cuſtom — — —	— 2 —	Nil.
—— the Maſter of the Horſe — —	— 5 —	— 1 3
—— the Lieutenants of the Tower, for Quarterly Bills — — —	— 13 4	— 3 4
Ambaſſadors and Envoys, for their Entertainment	— 10 —	— 2 6
D° for their Equipage and Extraordinaries —	— 15 —	— 3 9
Judges and Barons — — —	Nil.	Nil.
King's Goldſmith for Plate — —	— 5 —	— 1 3
King's Jeweller — — —	— 10 —	— 2 6
Maſter of the Mint — — —	— 1 6	Nil.
The Coal Farm Defalcations — —	1 — —	— 5 —
Services upon Account, except Navy and Forces —	— 10 —	— 2 6

The

	Auditor per Cent.			Clerks per Cent.		
	£.	s.	d.	£.	s.	d.
The King's Barber, for Barbing Linen — —	—	10	—	—	2	6
—— Uſher of the Receipt — —	Nil.			Nil.		
—— Uſher of the Court of Exchequer —	—	10	—	—	2	6
Lord Privy Seal for Diet — —	—	10	—	—	2	6
Windſor Works — — —	—	4	—	—	1	—
Repairs of Lodges and Parks — —	—	10	—	—	2	6
Surveyors of the Highways — —	—	10	—	—	2	6
Meſſengers Bills — — —	1	—	—	—	5	—
Tents and Toyls — — —	—	4	—	—	1	—
New Year's Gifts from the King — —	—	10	—	—	2	6
Queen Dowager's Treaſurer — — —	—	10	—	—	2	6
Band of Penſioners, *per* Quarter — —	10	15	—	3	10	—
For drawing, preparing and examining all Orders for the Public Loans — —	Nil.			Nil.		
For directing and entering all Principal and Intereſt payable from the ſaid Loans — —	Nil.			Nil.		
For regiſtering Aſſignments of Orders upon all the ſaid Loans — — —	Nil.			Nil.		
For making Books of Abſtracts of each Number, and Sum payable, of the ſaid ſeveral Orders of Loans, as they are directed Weekly for Intereſt	Nil.			Nil.		
For making other Books of Abſtracts from each of the Regiſters, of every particular Order and Sum lent, denoting what Sum each particular Order ſtands regiſtered and payable after, and endorſing the ſame on the Back of every Order of Loan — — — —	Nil.			Nil.		
For making Accompts thereof from Time to Time for the Lords Commiſſioners of the Treaſury, touching the ſame — — —	Nil.			Nil.		
For entering Privy Seals (or Copies) —	Nil.			—	4	6
—— entering Letters Patent (or Copies) of One Skin — — —	—	10	—	—	10	—
—— entering Aſſignments of Penſions —	Nil.			—	5	—
—— entering Powers of Attorney and Probates of Wills for Penſions — —	Nil.			—	2	6
—— entering Bills of Diſburſements or Allowances per Quarter — — —	Nil.			—	2	6
—— entering Warrants or Copies — —	Nil.			—	2	6
—— entering Sign Manuals or Copies —	Nil.			—	4	6
—— all Impreſt Accounts (except Army or Navy) Yearly — — —	—	10	—	1	10	—
—— Army and Navy Impreſt Accounts Yearly, or at ſo much per Roll — —	5	—	—	5	—	—

For

	Auditor per Cent.			Clerks per Cent.		
	£.	s.	d.	£.	s.	d.
For making Copies of loſt Orders —	Nil.			—	2	6
—— Money iſſued to pay the old Bankers Debts, for each £.1,000, which is Part of the 2 *d. per* Pound detained by the Tellers — —	Nil.			2	6	8
—— entering Aſſignments, Probates, and Adminiſtrations relating thereto — —	Nil.			—	1	—
—— Copies of Entries of original Aſſignments relating thereto — —	Nil.			—	5	—
—— entering Letters of Attorney relating thereto	Nil.			—	2	6
—— Copies of Entries of Probates, Adminiſtrations, and Letters of Attorney relating thereto — — —	Nil.			—	2	6
—— entering a Dormant Warrant — —	Nil.			—	5	—
—— Certificates of Penſions — —	—	1	—	—	2	6

Exchequer, 27th *September* 1781.

NEWCASTLE.

N° 34.

Adhuc Cōia de Termio Sc̄i Michis Anno Quarto Regis Gulielmi et Reginæ Marie. Adhuc Record.

Anglia Sccium } Compertum eſt in quodam Libro Ordinacon ſive Decret hujus Sccij. (*vizt* Inter Ordin ſive Decret de hoc Termio Sc̄i Michis Anno Quarto Regni Regis et Regine Gulielmi et Marie Fol in Sccio remanen̄ & ibm̄ in Cuſtod Rememator dcor Dnor Regis et Regine exiſten̄ ut ſequit: ff Martis viceſſimo quinto die Octobris ſs. Whereas in and by an Act of this preſent Parliament, made in the Third Year of the Reign of their preſent Majeſties King William and Queen Mary, intituled, "An Act for granting an Aid to their Majeſties, of the Sum of Sixteen hundred Fifty-one thouſand Seven hundred and Two Pounds Eighteen Shillings,

D tenore cujuſdm Ordin℔ cur hic fact tangen Feod Officiar Recept Sccij Dn̄i Regis & Dn̄s R̄ns ℔r Recepcos ſive Eſitū omn̄ Denar Sum̄ar conceſs ℔aliquem Actum Parliamenti Anno Regni ſui tertio ℔ Auxil & Supplement hic irr.

A a towards

towards the carrying on a vigorous War againſt France," it is provided and enacted, That no Fees ſhould be demanded or taken by any Officer of the Exchequer, or of any the Officers thereof, for the receiving or iſſuing any of the Money granted by the ſaid Act, or any other Act of this preſent Parliament, for Aids and Supplies to their Majeſties, but ſuch ancient and legal Fees as ſhall be allowed by the Lord Chief Baron and Barons of the Coife at the Court of Exchequer, to be ſuch and not otherwiſe; and that the ſaid Chief Baron and Barons ſhall, and are thereby required to preſent a Table or Schedule of the ſaid Fees ſo by them allowed, to the Lords and Commons aſſembled in Parliament, at the next Seſſion to be holden for this or any next ſucceeding Parliament. In purſuance therefore of the ſaid Act of Parliament, we have called before us the Officers of the Receipt of the Exchequer, and received Information of the Fees demanded or taken by the ſaid Officers for the receiving and iſſuing of the aforeſaid Monies; and upon hearing of them, and Conſideration of the whole Matter, we do allow the Fees mentioned in the Tables or Schedules hereunto annexed, and no other, to be ancient legal Fees, and from henceforth to be demanded and taken by the ſaid Officers, for the receiving or iſſuing any of the Money aforeſaid. And we do preſent a Table or Schedule of the ſaid Fees ſo allowed as aforeſaid to the Lords and Commons aſſembled in Parliament, and according to the ſaid Act of Parliament.

The Auditor.

A Table or Schedule of the ancient and legal Fees allowed by the Lord Chief Baron and Barons of the Coife of the Court of Exchequer, to be demanded and taken by the Auditor of the Receipt of the Exchequer, for the receiving or iſſuing any of the Monies granted by an Act of Parliament, intituled, "An Act for granting an Aid to their Majeſties, of the Sum of Sixteen hundred Fifty-one thouſand Seven hundred and Two Pounds Eighteen Shillings, towards the carrying on a vigorous War againſt *France*," or any other Act of this preſent Parliament for Aids and Supplies to their Majeſties.

For the receiving of Money.

For every Tally upon Land Taxes or Polls, be the Sums more or leſs — — — —	iiij[d]
For every Thouſand Pounds paid in for Exciſe by Tally, being the like Fee which hath been paid for Monies paid in for Cuſtoms — — —	vj[d]

Memorandum: That all Aids and Supplies are comprehended under theſe Two Heads.

For

For issuing of Money.	
For Three Millions and One hundred thousand Pounds, expressly by the said Acts appropriated to the Navy, and for all other Sums that have been issued, or what shall hereafter be issued to the Navy — —	Nil.
For all Monies arising by these Aids and Supplies which have been appropriated or issued to the Land Forces, according to an Agreement made in the Year One thousand Six hundred and Sixty-seven, by the then Lord Treasurer, Lord General and Chancellor of the Exchequer, by and with the Consent of the Officers of the Exchequer, attested by the Right honourable Sir *Stephen Fox*, Knight, One of the Lords Commissioners of their Majesties Treasury; by which Agreement, the Auditor's Fees are lessened from Two Pence in the Pound, which amounts to Sixteen Shillings Eight Pence *per Cent.* and were the ancient legal Fees for Services of this Nature, to $\frac{1}{4}^{d} = \frac{680}{1000}$ *per* Pound, which is his Share of $1\frac{1}{2}$ *per* Pound, settled by the aforesaid Agreement for all the Officers of the Exchequer, so that his and his Clerk's Share amount to — —	iij^{s} vj^{d} *per Cent.*
Memorandum: That these Fees are deducted from the Soldiers out of their Pay, and are not placed upon the King's Account.	

	To the Auditor *per Cent.*	To his Clerk *per Cent.*
For all Pensions, Annuities, Rewards, Free Gifts, Salaries, Fees, &c. without Account, if the same be paid by Order or Debenture — —	1£.	v^{s}
For the same, if the same were paid by Tally of Assignment *de regardo* — —	xvj^{s} viij^{d}	ij^{s} vj^{d}
For Money issued under the Title of Secret Service, by which many Pensions, Free Gifts, *&c.* have been paid; but under this Head, the Services being not known, the Fee could not be reduced to a proper Head, and therefore by Agreement were abated to Half Fees — —	x^{s}	ij^{s} vj^{d}
The Fees hereafter mentioned, are attested by a Table of Fees received from Mr. *William Burges*, in the Year One thousand Six hundred Seventy-six, who had been a long Time a Clerk in the said Office, as asserted upon the Oath of Mr. *George Raynton*, now a Clerk in the said Office; which Fees were anciently brought under the Head of Pensions, Salaries, Wages, *&c.* the Officers		

hereafter

	To the Auditor *per Cent.*	To his Clerk *per Cent.*
hereafter mentioned making divers Payments to thoſe Uſes, and then paid the Fee of Five and Twenty Shillings *per Cent.* as before, but for many Years laſt paſt were brought under particular Heads, and the Fees were, by Agreement or Uſage in the Exchequer, leſſened according to ſeveral Proportions; *viz.*		
The Keeper of the Privy Purſe — —	Nil.	Nil.
The Cofferer — — —	Nil.	Nil.
The Treaſurer of the Chamber — —	Nil.	Nil.
The Maſter of the Robes — —	Nil.	Nil.
The Paymaſter of the Works — —	Nil.	Nil.
The Maſter of the Wardrobe — —	Nil.	Nil.
The Office of the Ordnance — —	Nil.	Nil.
The Maſter of the Horſe — —	v^{s}.	j^{s}. iij^{d}.
The Lieutenant of the Tower per Quarter for his Bills	xiij^{s}. iiij^{d}.	iij^{s}. iiij^{d}.
Ambaſſadors and Envoys for Equipage and Extraordinary — — — —	xv^{s}.	iij^{s}. ix^{d}.
Ambaſſadors and Envoys for their Entertainment	x^{s}.	ij^{s}. vj^{d}.
Judges and Barons — — —	Nil.	Nil.
Judges of *Wales* — — —	x^{s}.	ij^{s}. vj^{d}.
Goldſmith for Plate — — —	v^{s}.	j^{s}. iij^{d}.
The Jeweller — — —	x^{s}.	ij^{s}. vj^{d}.
The Mint — — — —	j^{s}. vj^{d}.	Nil.
The Coal Farmers Defalcations — —	j^{l}.	v^{s}.
Services upon Account, except Navy and Forces	x^{s}.	ij^{s}. vj^{d}.
The King's Barber for Barbing Linnen — —	x^{s}.	ij^{s}. vj^{d}.
The Uſher of the Receipt — —	Nil.	Nil.
The Uſher of the Court of Exchequer — —	x^{s}.	ij^{s}. vj^{d}.
The Lord Privy Seal's Diet — —	x^{s}.	ij^{s}. vj^{d}.
Windſor Works — — —	iiij^{s}.	j^{s}
Repairs of Lodges and Parks — —	x^{s}.	ij^{s}. vj^{d}.
Surveyor of Highways — —	x^{s}.	ij^{s}. vj^{d}.
Meſſengers Bills — — —	j^{l}.	v^{s}.
Tents and Toyles — — —	iiij^{s}.	j^{s}.
New Year's Gifts from the King — —	x^{s}.	ij^{s}. vj^{d}.
The Queen Dowager's Treaſurer — —	x^{s}.	ij^{s}. vj^{d}.

The Clerk of the Pells.	
For the receiving of Money.	
For every Tally upon Land Taxes or Polls, be the Sum more or leſs — — —	iiij^{d}.
For every Thouſand Pounds upon Tallies for Exciſe or Cuſtoms — — —	vj^{d}.
For iſſuing of Money.	
For Three Millions and One hundred thouſand Pounds, expreſsly by theſe Acts appropriated to the Navy, and for all other Sums that have been iſſued, which are much more, or what ſhall hereafter be iſſued to the Navy — —	Nil.
For all Monies ariſing by theſe Aids and Supplies, which have been appropriated or iſſued to the Land Forces $\frac{768}{1000}$ of a Farthing *per* Pound, which is — — —	j^{s}. vij^{d}. *per Cent.*
For all other Monies ariſing by theſe Aids and Supplies, which have been iſſued to other Uſes than before mentioned, the Clerk of the Pells hath received Fees according to the Heads of the Uſes for which they were iſſued; a Particular of which Heads, with the Fees belonging to them, are as followeth, *vizt.*	
For all Penſions, Annuities, Rewards, Free Gifts, Salaries, Fees, *&c^{a}.* without Account to the Maſter, *per Cent.* — — —	x^{s}.
To the Clerk — — —	ij^{s}. vj^{d}.
For the ſame Cauſes, if paid by Tally of Aſſignment *de regardo*, *per* Pound — —	ij^{d}.
To the Clerk, *per Cent.* — —	ij^{s}. vj^{d}.
There hath been, for many Years laſt paſt, an Iſſue out of the Receipt, under the Title of Secret Service, by which many Penſions, Salaries, and Free Gifts, have been paid; but had their Services been known and ſpecified, then the Fees had been due according to their proper Heads, but now, by this Method and Agreement, they pay only, *per Cent.*	vij^{s}. vj^{d}.
The Privy Purſe, *per Cent.* — —	j^{s}.
The Cofferer — — —	Nil.
The Treaſurer of the Chamber — —	Nil.
The Maſter of the Robes — —	Nil.

The

The Wardrobe, *per Cent.* — —	j^{s}.
The Paymaſter of the Works, *per Cent.* —	j^{s}.
The Treaſurer of the Navy — —	Nil.
The Victualler of the Navy — —	Nil.
The Office of the Ordnance — —	Nil.
The Maſter of the Horſe, *per Cent.* — —	ij^{s}. vj^{d}.
The Lieutenant of the Tower for Quarterly Bills, *per* Quarter — — —	vj^{s}. viij^{d}.
Ambaſſadors and Envoys for Equipage, Extraordinaries, and Entertainment — —	vij^{s}. vj^{d}.
Judges and Barons — — —	Nil.
The Goldſmith for Plate, *per Cent.* — —	j^{s}.
The Jeweller, *per Cent.* — —	v^{s}.
The Mint, *per Cent.* — — —	j^{s}.
Sea Coal Farmers, Defalcations, *per Cent.* —	v^{s}.
The Uſher of the Court of Exchequer for every Order, being Three in a Year — —	j^{l}. ij^{s}. vi^{d}.
The Uſher of the Receipt — —	Nil.
The Lord Privy Seal's Diet, *per Cent.* —	vij^{s} vj^{d}.
Repairs of Lodges and Parks, *per Cent.* —	v^{s}.
Surveyor of the Highways, *per Cent.* — —	Nil.
Meſſengers Bills, *per* Bill — —	j^{s}.
Tents and Toyles — — —	Nil.
The Queen Dowager's Treaſurer, *per C^{t}.* —	vj^{s}. iij^{d}.

The Four Tellers.

For the receiving of Money.

Upon receiving the Money for all Aids and Supplies granted to their Majeſties, the Tellers receive —	Nil.
But their Clerks have for ſome Time laſt paſt taken for every Bill upon which a Tally is ſtruck for Land Taxes or Polls, be the ſame more or leſs, One Shilling, which is now reduced to —	viij^{d}.
For every Thouſand Pounds paid in for Exciſe, being the like Fee which was anciently paid for Cuſtoms — — — —	j^{s}. iiij^{d}.

For

	To the Four Tellers *per Cent.*	To their Clerks *per Cent.*
For the iſſuing of Money.		
For all Monies appropriated or iſſued to the Navy -	viij^{d}.	viij^{d}.
For all Monies appropriated or iſſued to the Land Forces, according to an Agreement made in the Year One thouſand Six hundred Sixty Seven, by the then Lord Treaſurer, Lord General and Chancellor of the Exchequer, by and with the Conſent of the Officers of the Exchequer, atteſted by the Right Honble Sir *Stephen Fox*, Knight, one of the Lords Commiſſioners of their Majeſties Treaſury, by which Agreement, the Tellers Fees are leſſened from Sixteen Shillings Six *per Cent.* to $\frac{3}{4}\ \frac{5\,5\,2}{1\,0\,0\,0}$ *per* Pound, which is Seven Shillings Four Pence $\frac{8}{1\,0}$ *per Cent.* which is their Share of the One Penny Halfpenny *per* Pound ſettled by the aforeſaid Agreement, for all the Officers of the Exchequer, ſo that the Four Tellers and their Clerks Share amounts to	o 57 $\frac{2}{1\,0}$	o 1 9 $\frac{6}{1\,0}$
Memorand. That theſe Fees are deducted from the Soldiers out of their Pay, and are not placed upon the King's Account.		
For all Monies ariſing by the Aids and Supplies which have been iſſued to other Uſes than before mentioned, the Four Tellers have anciently received Fees according to the Heads of the Uſes for which they were iſſued.		
A Particular of which Heads, with the ancient and legal Fee belonging to them, are as followeth *viz.*		
To the Maſter of the Horſe — —	x^{s}.	ij^{s}. vj^{d}.
The Keeper of the Privy Purſe — —	iij^{s}.	j^{s}.
Maſter of the Wardrobe — —	j^{s}. vj^{d}.	vj^{d}.
The Maſter of the Robes — —	ij. vj^{d}.	j^{s}.
The King's Cofferer — — —	viij^{d}.	iiij^{d}.
The Treaſurer of the Chamber — —	j^{s}.	vj^{d}.
The Paymaſter of the Works — —	ij^{s}.	vj^{d}.
The Lieutenant of the Tower for Wages —	j^{s}.	vj^{d}.
The Lieutenant of the Tower for Diet of Priſoners	j^{l}.	x^{s}.
The Lieutenant of the Ordnance — —	ij^{s}.	j^{s}.
The Queen's Treaſurer — —	iij^{s}. iiij^{d}.	j^{s}. viij^{d}.
The Prince's Cofferer — — —	j^{s}. vj^{d}.	vj^{d}.
The Paymaſter of the Band of Penſioners —	j^{s}. iiij^{d}.	iiij^{d}.
The Warden of the Mint — —	ij^{s}.	vj^{d}.
The King's Goldſmith — — —	ij^{s}.	vj^{d}.
The King's Jeweller — — —	iiij^{s}.	j^{s}.

Gunpowder

	To the Four Tellers per Cent.	To their Clerks per Cent.
Gunpowder with ſuch like Emptions — —	ij. vj^{d}	j^{s}.
The Maſter of the Ceremonies — —	x^{s}.	v^{s}.
Farmers of Sea Coal Defalcations — —	j^{s}. vj^{d}.	Nil.
Ambaſſadors and Agents on their Ordinary —	x^{s}.	v^{s}.
Ambaſſadors and Agents on their Extraordinary —	j^{l}.	x^{s}.
The Secretaries of State for Intelligence —	x^{s}.	v^{s}.
The Knight Harbenger — — —	x^{s}.	v^{s}.
Annuities, Rewards, Free Gifts, and ſuch like —	ij^{l}. x^{s}.	x^{s}.
For Money iſſued under the Title of Secret Service, by which many Penſions, Free Gifts, &c. have been paid, but under this Head, the Services being not known, the Fees could not be reduced to a proper Head, and therefore by Agreement were abated to Half Fees — —	j^{l}.	x^{s}.
Repayment of Loans and Intereſt — —	Nil.	Nil.
The Judges and Barons — —	Nil.	Nil.

The Deputy Chamberlains in the Tally Court.

For Tallies upon Cuſtoms for every Thouſand Pound	vj^{d}.
For Tallies upon Duties laid on Wine, Vinegar, Tobacco, Eaſt India Goods, and other Merchandize, for every Thouſand Pound — —	vj^{d}.
This is the Eſtabliſhment taken in *Anno* One thouſand Six hundred Thirty-eight; and it alſo appears, by a Table of Fees written at the Beginning of the Reign of Queen *Elizabeth*.	
For Tallies ſtruck upon Exciſe for every Thouſand Pounds — — — —	vj^{d}.
For Tallies on Duties laid on Spirits, Brandy, Beer, Ale, and other Liquors, for every Thouſand Pound	vj^{d}.
Exciſe is the like great Revenue with Cuſtoms, and for that Reaſon, the ſame Fee hath been paid ever ſince it was granted.	
For Tax Money upon Land, and for Polls for every Tally — — —	iiij^{d}.

The Deputy Chamberlain's Tally Joiners.

For all Tallies of Monies lent — —	Nil.
For all Tallies of Exciſe, *per* Tally — —	ij^{s}.
For all Tallies of Cuſtoms and New Impoſitions, *per* Thouſand Pound — —	ij^{s}.

For

For all Tallies of Receivers for Taxes, being the ſame Fee which hath been anciently demanded and taken of all Receivers, *per* Tally — —	j^{s}.
Tally Cutter.	
For Tallies ſtruck upon Cuſtoms for every Thouſand Pounds — — — —	vj^{d}.
For Tallies upon Duties laid on Wine, Vinegar, Tobacco, Eaſt India Goods and other Merchandizes for every Thouſand Pound — —	vj^{d}.
This is in the Eſtabliſhment taken in *Anno* One thouſand Six hundred Thirty-eight; and it alſo appears, by a Table of Fees written at the Beginning of the Reign of Queen *Elizabeth*.	
For Tallies ſtruck upon Exciſe of Beer, Brandy, and other Liquors, for every Thouſand Pound —	vj^{d}.
Exciſe is the like great Revenue with Cuſtoms, and for that Reaſon, the ſame Fee hath been paid ever ſince it was granted.	
For Tax Money upon Land, and for Polls for every Tally — — — —	iiij^{d}.

N° 35

An ACCOUNT of the Salaries, Allowances, Fees, and Gratuities, received
His Majeſty's Exchequer, with the Deductions paid by, and the Nett Receipt
from thoſe paid out of the Civil Liſt, and by Individuals; with the Nett

OFFICES.	NAMES.	Salaries and Allowances.	Fees and Gratuities.	Total of Salaries, Allowances, Fees, and Gratuities.	By whom: By the Public.	By whom: Out of the Civil List
Auditor —	Duke of *Newcaſtle* —	3,766 1 —				
	For Veſtments —	4 17 —				
		3,770 18 —	13,109 8 3	16,880 6 3	11,626 10 9	83
First Clerk	*E. Wilford* — —	100 — —	3,144 13 8	3,244 13 8	1,957 5 10	174
Clerks —	*J. Hughſon* — —	244 15 2	193 18 —	438 13 2	29 2 —	-
	R. Jennings — —	100 10 —	235 18 6	336 8 6	15 3 6	70
	H. Pynyot — —	100 — —	39 6 —	139 6 —	—	-
	J. Fiſher — —	90 10 —	3 3 —	93 13 —	—	-
	D. Moreau — —	80 — —	—	80 — —	—	-
	N. Paxton — —	200 — —	27 19 6	227 19 6	—	-
	W. Moon — —	80 — —	12 8 6	92 8 6	—	-
	E. Wrench — —	50 — —	—	50 — —	—	-
	A. Haworth — —	60 — —	— 10 6	60 10 6	—	-
	K. Finnes — —	200 — —	—	200 — —	—	-
	M. Cocks — —	80 — —	24 — 9	104 — 9	—	-
	J. Paddy — —	80 — —	—	80 — —	—	-
	W. Hucks — —	60 — —	24 — 9	84 — 9	—	-
	R. Edmonds — —	60 — —	—	60 — —	—	-
	W. Craycroft — —	200 — —	108 17 —	308 17 —	80 10 —	-
	F. Craycroft — —	100 — —	5 5 —	105 5 —	—	-
	J. Hayes — —	185 — —	—	185 — —	—	-
	H. Saxby — —	137 10 —	—	137 10 —	—	-
	J. Meheux — —	40 — —	—	40 — —	—	-
	A. Ackworth — —	227 3 3	268 9 4	495 12 7	—	10
	W. Jones — —	70 — —	—	70 — —	—	-
	P. Moubray — —	40 — —	17 6 —	57 6 —	—	-
		6,356 6 5	17,215 4 9	23,571 11 2	13,708 12 1	1,18
Deduct Salaries and Allowances received by the Auditor and his Clerks, and paid over to other Clerks — —		2,297 15 2	—	2,297 15 2	—	-
		4,058 11 3	17,215 4 9	21,273 16 —	13,708 12 1	1,18

ved by each Officer and Clerk in the Office of the Auditor of the Receipt of
eipt of each, for the Year 1780; distinguishing the Sums paid by the Public
ett Annual Receipt in Time of Peace.

By whom paid.		Deductions.			Nett Receipt, 178c.	Nett Receipt in Time of Peace.
Out of the Civil List.	By Individuals.	Payments for Taxes.	Payments for Clerks.	Payments for Contingencies.		
835 — 9	4,418 14 9	872 12 —	1,662 10 —	329 — 2	14,016 4 1	£. 7,000 — —
174 16 8	1,112 11 2	52 10 —	434 15 2	5 5 —	2,752 3 6	£. 900 — —
—	409 11 2	22 10 —	60 — —	—	356 3 2	
70 — —	251 5 —	11 15 —	20 — —	—	304 13 6	
—	139 6 —	—	10 10 —	2 12 —	126 4 —	
—	93 13 —	—	—	—	93 13 —	
—	80 — —	—	—	—	80 — —	
—	227 19 6	—	—	—	227 19 6	
—	92 8 6	—	—	—	92 8 6	
—	50 — —	—	—	—	50 — —	
—	60 10 6	—	—	—	60 10 6	
—	200 — —	—	—	—	200 — —	
—	104 — 9	—	15 — —	—	89 — 9	
—	80 — —	—	20 — —	—	60 — —	
—	84 — 9	—	15 — —	—	69 — 9	
—	60 — —	—	—	—	60 — —	
—	228 7 —	—	—	—	308 17 —	
—	105 5 —	—	—	—	105 5 —	
—	185 — —	8 — —	—	2 7 —	174 13 —	
—	137 10 —	12 — —	—	3 10 6	121 19 6	
—	40 — —	—	—	—	40 — —	
107 3 3	388 9 4	19 18 —	110 — —	1 — —	364 14 7	
—	70 — —	—	—	—	70 — —	
—	57 6 —	—	—	—	57 6 —	
1,187 — 8	8,675 18 5	999 5 —	2,347 15 2	343 14 8	19,880 16 4	
—	2,297 15 2	—	2,297 15 2	—	—	
1,187 — 8	6,378 3 3	999 5 —	50 — —	343 14 8	19,880 16 4	

N° 36.

An exact STATE of the Salaries, Fees, and Gratuities, received by the Right hon^ble Sir *Edward Walpole*, K. B. Clerk of the Pells, with the Total Amount thereof, for One Year, from *Michaelmas* 1779 to *Michaelmas* 1780.

		£.	s.	d.	£.	s.	d.	£.	s.	d.
Allowances for Annuities.	99 Years and Survivorship	400	—	—						
	1703	200	—	—						
	1704	80	—	—						
	1705	320	—	—						
	1707	88	7	7						
	1708—1st Act	48	19	5						
	1708—2d Act	97	18	11						
	Lives—1745	Nil.								
	——— 1746	Nil.								
	——— 1757	Nil.								
	Surv^rs—1766	Nil.								
	Lives—1778	Nil.								
	——— 1779	Nil.								
	Total *per Annum*	1,235	5	11						
	Deductions of 1 *s.* 6 *d.* *per* £.	92	15	11				1,142	10	—
Allowances by Constitution.	For his own Fee	90	13	4						
	For his Clerk's Fee	20	—	—						
	For his Constitution Fee	61	13	4						
	Total *per Annum*	172	6	8						
	Deductions of 1 *s.* 6 *d.* *per* £.	12	19	8						
								159	7	—
Allowances by Letters Patent Dormant.	For locking up the Treasure	50	—	—						
	For attending on Commissioners of the Treasury	100	—	—						
	For attending in Terms and Vacations	45	8	4						
	Total *per Annum*	195	8	4						
	Deductions of 1 *s.* 6 *d.* *per* £.	14	13	4						
								180	15	—
										1,482 12 —

	Clerk of the Pells.	His Clerk.	Total.	
Brought forward	—	—	—	1,482 12 —
Fees to the Clerk of the Pells (and his Clerk in the Tally Court) for receiving Money.				
One Fourth Part of the Tally Court Fees belong to the Clerk of the Pells and his Clerk, with some very trifling Exceptions.				
Fees for all Tallies struck for Monies received at the Exchequer, for Customs, Stamps, Excise, Land Tax, Houses, and Windows; Servants, Salt, Hawkers, and Pedlars; Hackney Coaches, Seizures, and other smaller Duties — —	99 7 —	267 — 10	366 7 10	
Allowance from the Treasury for Tallies struck for Monies received for Contributions to Annuities, and Lottery, for which no Fees are taken — —	94 4 4	47 2 2	141 6 6	
Fees for Tallies of Pro or Assignation — — — —	— 14 6½	— 1 9½	— 16 4	
Fees to the Clerk upon Constats for Monies paid into the Exchequer — —	—	7 10 —	7 10 —	
Annual Gratuities to the Clerk, from various Public Offices, on New Year's Day —	—	16 15 —	16 15 —	
Ancient Allowance to the Clerk, from the Treasury, by Debenture, *per Annum* —	—	5 — —	5 — —	
The like for attending in Time of Vacation — — — —	—	5 — —	5 — —	
	194 5 10½	348 9 9½	542 15 8	
Total to the Clerk of the Pells —	—	—	—	194 5 10½

Fees to the Clerk of the Pells for iſſuing Money.

	£.	s.	d.	£.	s.	d.
Iſſued, Treaſurer of the Navy	6,404,962	15	5	Nil.		
—— Paymaſter of the Army, for voted Services, at 16 *s. per* Thouſand	3,199,564	19	1½		2,559	13 —
—— D° —— for Extraordinaries, at 10 *s.* 8 *d. per* Thouſand	4,010,291	13	1½		2,138	8 10
—— Treaſurer of the Ordnance	1,329,778	6	9	Nil.		
—— Paymaſters of Exchequer Bills	8,033,372	—	8	Nil.		
—— Bank of *England*	5,002,457	4	5¼	Nil.		
—— *South Sea* Company	794,642	9	5	Nil.		
—— *Eaſt India* Company	127,687	10	—	Nil.		
—— Royal Family	111,795	13	1¼	Nil.		
—— Cofferer of the Houſhold, and Treaſurer of the Chamber	226,746	13	8¼	Nil.		
—— Chancellor, Judges, and Maſters in Chancery	37,607	18	5½	Nil.		
—— Officers of the Treaſury and Exchequer	21,833	1	—	Nil.		
—— —— — Houſe of Lords and Commons	4,500	2	6	Nil.		
—— Uſher of the Receipt of Exchequer	14,440	3	6	Nil.		
—— Exchequer Life and Long Annuities	197,252	19	3	Nil.		
—— Various Iſſues of divers Natures	35,053	6	6	Nil.		
—— Annuities, Penſions, Free Gifts, Rewards, Fees, or Salaries, at 10 *per Cent.*	147,743	1	6½		737	11 10

	£.	s.	d.		£.	s.	d.					
Secret Service	59,869	1	4½		224	10	5					
Special Service	135,560	6	11	at	507	16	10					
Expences	87,946	13	10½	7 *s.* 6 *d.*	329	15	5					
Foreign Miniſters	61,556	10	9½	*per*	231	—	2	420,852	4	2¾	1,577	15 11
Agents, *&c.*	70,544	11	3¼	*Cent.*	264	10	8					
Welſh Judges	5,375	—	—		20	2	5					
	420,852	4	2¾		1,577	15	11					

Paymaſter of Penſions, late Queen *Caroline's* Servants, and late Princeſs of *Wales's* Servants, at 6 *s.* 3 *d. per Cent.*											£.	*s.*	*d.*	£. *s.* *d.*
											76,935	5	8	240 7 7
Maſter of the Robes	—	at 4 *s. per Cent.*	—								3,942	—	2½	7 18 3
Maſter of the Horſe	—	at 2 *s.* 6 *d. per Cent.*	—								20,000	—	—	25 — —
		£.	*s.*	*d.*		£.	*s.*	*d.*						
Mint	—	17,322	16	8½		8	12	6						
Privy Purſe	—	60,000	—	—		30	—	—						
Works	—	52,130	2	7	at	26	1	6						
Wardrobe	—	19,104	19	4	1 *s.*	9	12	3			153,752	14	4½	76 18 3
King's Goldſmith		5,194	15	9	*per Cent.*	2	12	—						
		153,752	14	4½		76	18	3						
Paymaſter of the Band, Uſher of the Court of Exchequer, and Chancellor of Garter, at £. 1. 2 *s.* 6 *d.* each Order											9,626	—	3	11 5 —
For entering the Meſſengers of the Court of Exchequer, 18 Bills, at 1 *s* each Bill											—			— 18 —
— inrolling of Patents, Conſtitutions, and Contracts											—			16 15 —
— entering 228 Privy Seals, and Sign Manuals, at 4 *s.* 6 *d.* each											—			51 6 —
— entering 1,690 Warrants, Bills, Certificates, Petitions, and Memorials, at 2 *s.* 6 *d.* each											—			211 5 —
— Examining, entering, and ſigning Impreſt Certificates											—			45 — —
Total Amount of Money iſſued in this Year											30,384,838	3	2¼	7,700 2 8 — 7,700 2 8

Gratuities to the Clerk of the Pells.

	£.	s.	d.	£.	s.	d.
From the Paymaſter of the Army — — —	—			21	—	—
——— Treaſurer of the Navy — — —	—			7	7	—
——— Treaſurer of the Ordnance — —	—			2	10	—
——— Cofferer of the Houſhold — — —	—			20	—	—
——— King's Stationer — — —	—			4	4	—
			£.	55	1	—
				55	1	—
Allowances — — — —	1,482	12	—			
Fees on receiving Money — 194 5 10½	7,894	8	6½			
Fees on iſſuing Money — 7,700 2 8						
Gratuities — — — —	55	1	—			
Total Amount of Allowances, Fees, and Gratuities, to the Clerk of the Pells — — — —	9,432	1	6½			
Diſburſed for Taxes, Salaries to the Deputy and Clerks, Engroſſing Pell Office Records, and various incidental Charges — — — —	1,834	9	6			
Nett Produce to the Clerk of the Pells	7,597	12	—½			

ED. ROBERTS,
Deput. Cler. Pellium.

N° 37.

The EXAMINATION of *Edward Roberts*, Eſquire, Deputy Clerk of the Pells; taken upon Oath the 23d, 25th, 30th *October*, and 6th of *November*, 1781.

THIS Examinant ſaith, That he executes the Office of Deputy and Firſt Clerk to Sir *Edward Walpole*, Clerk of the Pells; it has not been uſual, as he believes, ever ſince the Beginning of this Century, for the Clerk of the Pells himſelf to tranſact any Part of the Buſineſs of this Office; it is now, and has been as long as he remembers, carried on ſolely by the Deputy. This Office conſiſts of the Clerk of the Pells, his Deputy and Firſt Clerk, and Fourteen Under Clerks, One of which (the Clerk of the Introitus) has Fees, but no Salary; Thirteen of them have Salaries at his Pleaſure; and to the Clerk of the Declarations he allows a Portion of his own Fees, for entering, examining, and ſigning Impreſt Rolls.

It is the Buſineſs of this Office to enter and record all Money paid into or iſſued out of the Exchequer; to record all Inſtruments that relate to the iſſuing of Money, and to take Care that no Money is iſſued without a proper Authority. He has in his Cuſtody a Key to the Tellers Cheſts, and attends Daily the opening the ſame, whenever the Tellers receive or pay Money; he examines into the State of the Caſh, and every Week makes up an Account of the Receipts, Iſſues, and Remains, on every particular Head of Revenue, of which there are now above Two hundred and Seventy, and tranſmits it to the Treaſury. Every Half Year he makes a Declaration, engroſſed upon Parchment, of all the Receipts and Iſſues during that Half Year, of which One Copy is kept in the Office, and One tranſmitted to the Treaſury: He likewiſe, Twice a Year, examines, enters, and ſigns the General Impreſt Roll of all Perſons who have received Money upon Account; likewiſe the particular Impreſt Roll for every Accountant who applies for it.

The Emoluments, accruing to the Clerk of the Pells from this Office, conſiſt of Allowances and Fees, and ſome ſmall Gratuities; all of which are received by the Deputy, and accounted for to the Principal. The Allowances are certain Payments; ſome, for the Management of Annuities created by various Acts of Parliament, and paid out of the Funds applicable to the Payment of thoſe Annuities; others, by Conſtitution or ancient Uſage, and paid out of the Civil Liſt: All of theſe are paid to him by Order or Debenture, made out, ſome Annually, ſome Half Yearly, ſome Quarterly, by virtue of the General Letters Patent dormant. The Sum Total received by the Clerk of the Pells, under this Head of Allowances, from *Michaelmas* 1779 to *Michaelmas* 1780, amounted to One thouſand Six hundred and Three Pounds Eleven Pence; out of which were deducted for the Duties of One Shilling and of Six Pence in the Pound, One hundred and

and Twenty Pounds Eight Shillings and Eleven Pence; which reduced it to One thouſand Four hundred and Eighty-two Pounds Twelve Shillings. He is entitled to Fees, either upon the Receipt or the Iſſue of Money; thoſe upon the Receipt ariſe from the levying of Tallies, are received in the Tally Court, and conſiſt of nearly One Fourth Part of the whole Receipt in that Court: The Total of theſe Fees amounted, in the Period above-mentioned, to One hundred and Ninety-four Pounds Five Shillings and Ten Pence Halfpenny. The Fees accruing to him from the Iſſue, are at various Rates on the various Services for which Money is iſſued: They are either according to the Rates ſtated in the Barons Report, or, in ſome Inſtances, at a lower Rate, and are paid by the Perſons receiving, out of the Sums they receive. There are alſo ſome other certain ſmall ancient Fees, paid by the Perſons who apply for the Entry or Inrollment of various particular Inſtruments relating to the Iſſue of Money. The Amount of all theſe Fees was, in the Time above-mentioned, Seven thouſand Seven hundred Pounds Two Shillings and Eight Pence. There are likewiſe ſome ſmall Gratuities received Annually by the Clerk of the Pells, at the Option of the Perſons who give them, amounting to Fifty-five Pounds One Shilling. The Sum Total of all theſe Allowances, Fees, and Gratuities, received by the Clerk of the Pells, for One Year, ending at *Michaelmas* 1780, was Nine thouſand Four hundred and Thirty-two Pounds One Shilling and Six Pence Halfpenny; out of which he paid, for One Year's Land Tax, One hundred and Sixty Pounds; for the One Shilling Duty, One hundred and Thirty-five Pounds; for Salaries to his Deputy and Clerks, One thouſand Two hundred and Sixty Pounds; and for other incidental Expences, Two hundred and Seventy-nine Pounds Nine Shillings and Six Pence; making together One thouſand Eight hundred and Thirty-four Pounds Nine Shillings and Six Pence; which reduced the Nett Income of his Office for that Year, to Seven thouſand Five hundred and Ninety-ſeven Pounds Twelve Shillings and a Halfpenny: Which Sum, he verily believes, was all the Money received by the Clerk of the Pells for the whole Profits of his Office during that Year. He believes, in Time of Peace the Nett Profits of this Office do not exceed Three thouſand Three hundred Pounds a Year.

This Examinant further ſaith, That he is appointed to the Office of Deputy, by Deed under the Hand and Seal of the Clerk of the Pells; he is conſtituted his Firſt Clerk, by a ſeparate Inſtrument under his Hand, and approved of, and ſworn into that Office, by the Commiſſioners of the Treaſury.

The Profits of his Office ariſe from a Salary, Fees, and Gratuities. His Salary is Four hundred and Twenty Pounds a Year, paid him Quarterly by his Principal out of his Groſs Receipts. This has been the uſual Salary paid to the Deputy and Firſt Clerk ever ſince he has known the Office, and depends on the Will and Pleaſure of the Principal. His Fees conſiſt of a Rate of Two Shillings and Six Pence *per Cent.* upon One certain Iſſue, according to the Barons Report, and Ten Shillings a Skin for inrolling and ſigning Patents, and ſuch like Inſtruments; and One Pound One Shilling for every Conſtat of Seizures, and a ſmall Annual Allowance from the great Wardrobe, in lieu of Liveries. The Gratuities are received by him on New Year's Day, from various Offices, at their Option. The Sum

Total of theſe Emoluments is Seven hundred and Three Pounds Six Shillings and One Penny; out of which was paid Twenty-two Pounds for Taxes, which reduces the clear Receipt of this Office for One Year, ending at *Michaelmas* 1780, to Six hundred and Eighty-one Pounds Six Shillings and One Penny.

EDWARD ROBERTS.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Rich^d. Neave,
Saml. Beachcroft,
Geo. Drummond.

N° 38.

The EXAMINATION of Mr. *Henry Thomas*, Clerk of the Introitus, in the Office of the Clerk of the Pells; taken upon Oath, 1ſt *November* 1781.

THIS Examinant ſaith, That he is Clerk of the Introitus, in the Office of the Clerk of the Pells, and appointed by him. It is his Buſineſs to attend conſtantly in the Tally Court; to take an Account of and enter the Sums received by the Tellers from the Bills thrown down by them into that Court; to write, "Recorded" upon each Bill; to charge the Tellers with the Sums they receive; to examine and compare with the Entry the Tallies when read by the Chamberlains, to ſee that they agree; to enter theſe Receipts in a Book kept for that Purpoſe, and afterwards to inroll them.

There is hung up in the Tally Court, a Table of the Fees due to the Officers and Clerks; the Clerk of the Pells, and his Clerk in the Tally Court, are entitled to One Fourth Part of thoſe Fees; except in the Article of Sheriffs Proffers, and ſome other trifling Exceptions, in which there is ſome Variance from that Rule of One Fourth. All theſe Fees ariſe from the levying of Tallies, and are paid by the Perſons applying for them. He and his Clerk are alſo entitled to One Fourth Part of the Allowance made by the Treaſury to the Officers of the Tally Court, for Tallies of all Loans levied without Fees.

The Tally Court Fees are received by the Junior Deputy Chamberlain, and divided by him frequently. The Clerk of the Introitus receives from the Deputy Chamberlain, the Fourth belonging to the Office of the Pells, and accounts with the Deputy Clerk of the Pells for the Uſe of his Principal, for Four Pence each Tally. He keeps the Remainder himſelf, which has always been conſidered as belonging to the Clerk. The Treaſury

Allowance

Allowance is received from the Teller by the Deputy Clerk of the Pells, who pays to the Clerk of the Introitus One Third as his Share: He is alſo entitled to ſome ſmall Fees for Tallies of Pro or Aſſignments and Conſtats, and to Two ſmall ancient Allowances of Five Pounds each, and receives ſome ſmall Annual Gratuities from ſome public Offices.

The Sum Total of all theſe Profits received by him, from *Michaelmas* 1779 to *Michaelmas* 1780, amounted to Three hundred Forty-eight Pounds Nine Shillings and Nine Pence Halfpenny; out of which he paid, for Taxes Nine Pounds Seven Shillings, which reduced his clear Receipt to Three hundred and Thirty-nine Pounds Two Shillings and Nine Pence Halfpenny: He received no other Profit whatever for the Execution of this Office. He believes, in Time of Peace the Income will not exceed Three hundred Pounds a Year.

HENRY THOMAS.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Rich^d. Neave,
Saml. Beachcroft,
Geo. Drummond.

N° 39.

A TABLE of Fees payable to the Clerk of the Pells and his Clerks, for iſſuing Money.

	£.	s.	d.
Annuities, Penſions, Free Gifts, Rewards, Fees or Salaries, *per Cent.*	—	10	—
D° to the Firſt Clerk — — Ditto	—	2	6
Miniſters Abroad, Lord Privy Seal's, Diet, Secret Service, Expences, *&c.* — — Ditto	—	7	6
Queen Dowager's Treaſurer, Paymaſter of Penſions, Ditto	—	6	3
Jeweller, Repairs of Lodges and Parks, Coal Farmers Defalcations, — — Ditto	—	5	—
Robes, — — Ditto	—	4	—
Maſter of the Horſe for the Stables and Works at *Windſor*, Ditto	—	2	6
Mint, Privy Purſe, Works, and Wardrobe, — Ditto	—	1	—
Tallies of Pro, or Aſſignment for Penſions, *&c.* *per Libr.*	—	—	2
D° to the Clerk, — — Ditto	—	—	— 1/4
Monies voted for the Army, — *per* Thouſand	—	16	—
Extraordinaries for the Army, — — Ditto	—	10	8
Uſher of the Court of Exchequer, — *per* Order	1	2	6
Paymaſter of the Band, — *per* Quarter	1	2	6
Lieutenant of the Tower each Quarterly Bill — —	—	6	8
The Meſſengers, 9 Bills each — —	—	1	—
Inrollment of a Patent, or Conſtitution, — *per* Skin	1	—	—
Privy Seal, or Sign Manual — —	—	4	6
Probate of a Will, Letter of Adminiſtration, Certificate, Bill, or Single Warrant — — —	—	2	6
A Dormant Warrant — — —	—	5	—
For examining, entering and ſigning Impreſt Certificates, *viz.*			
Paymaſter of the Forces — —	10	—	—
Treaſurer of the Navy — — —	5	—	—
Treaſurer of Ordnance — — —	2	10	—
Other Accountants — — —	2	—	—

Mem^dm. On receiving Money in the Exchequer, Tallies are levied by the Officers of the Tally Court, for which they are entitled to Fees at various Rates, as ſpecified in a Copy of the Table of Tally Court Fees, delivered to the Commiſſioners. One Fourth Part of thoſe Fees belong to the Clerk of the Pells (and his Clerk in the Tally Court) and are ſtated in the Account annexed.

ED. ROBERTS,
Deput. Cler. Pellium.

N° 40.

N° 40.

The PARTICULARS of the Sum of £. 1,834. 9. 6. ſtated in the Clerk of the Pells Account (and delivered to the Commiſſioners of Public Accounts) as the Diſburſements in his Office, for the Year 1780, are as follows:

	£.	s.	d.
Land Tax, aſſeſſed at £. 800 *per Annum* — —	160	—	—
Duty of 1 *ſh.* *per* Lib. aſſeſſed at £. 2,700 *per Annum* —	135	—	—
Salaries to Deputy and 13 Clerks — —	1,260	—	—
Paid to Clerks, by Sir *Edward Walpole*'s Order, for ſome extraordinary Buſineſs — — —	31	4	6
Engroſſing Pell Office Records — —	92	11	6
Entering Warrants, *&c.* — — —	42	9	—
New Year's Gifts — — —	64	1	—
Bonfires — — — —	4	—	—
Expended for maintaining Soldiers during the Riots in *June* and *July* 1780 — — —	45	3	6
£.	1,834	9	6

ED. ROBERTS, Deput. Cler. Pellium.

N° 41.

An exact STATE of the Fees and Gratuities received by the Officers and Clerks in the Office of the Clerk of the Pells, with the Total Amount thereof for One Year, from *Michaelmas* 1779 to *Michaelmas* 1780.

Deputy and First Clerk, Mr. *Edward Roberts*,

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Fees. On Annuities, Pensions, Free Gifts, Rewards, Fees, or Salaries, amounting in this Year to £. 147,743. 1. 6½ at 2 s. 6d. *per Cent.* —	184	2	7						
—— For enrolling and signing Patents, Constitutions, Contracts, &c. —	24	15	—						
—— For signing Constats of Seizures — —	4	4	—						
—— For the Great Wardrobe, in Lieu of Liveries —	2	7	6						
				215	9	1			
Gratuities. From various Offices on New Year's Day	59	17	—						
——— By Halfpence, from £. 6. to £. 10. *per Annum* — —	8	—	—	67	17	—			
							283	6	1

Clerk in the Tally Court (Clerk of the Introitus) Mr. *Henry Thomas*,

Vide Clerk of the Pells Account of Fees for receiving Money — — —							348	9	9½

Clerk of the Exitus, Mr. *Charles Roberts*,

	£.	s.	d.	£.	s.	d.
Fees. By Yearly Order, and Half Yearly Debenture — — —				6	1	10½
Gratuities. From various Offices, and on various Issues — —				33	19	—
						40 — 10½

Clerk

Clerk of the Declarations, Mr. *William Kingſman*,	£.	s.	d.	£.	s.	d.
Fees. For making out and entering Impreſt Rolls — — —	22	10	—			
Gratuities. From various Offices — —	8	8	—			
				30	18	—
Mr. *Blake*, principal Clerk in the Old Annuity Pell Office, Mr. *Barron*, Clerk of the Patents, and Mr. *Cotton*, Aſſiſtant Clerk, receive each of them Four Guineas annually from the Bank of *England* — —				12	12	—
Two Guineas is given annually at *Chriſtmas* amongſt Four Annuity Clerks, by the Directors of the Million Bank —				2	2	—
Total Amount of Fees and Gratuities, received by the Deputy and Clerks in the Pell Office — —				717	8	9

N. B. No Clerk in the Pell Office has any Fee or Gratuity whatever but as here ſtated; and the Salaries of the Deputy and the Clerks are allotted by the Clerk of the Pells himſelf, and paid by him out of his Groſs Receipt every Quarter.

ED. ROBERTS, Deput. Cler. Pellium.

N° 42.

The NAMES of the Deputy and Clerks in the Pell Office, and the Salaries paid them by the Right Honble Sir *Edward Walpole*, K. B. Clerk of the Pells, for One Year, ending at *Michaelmas* 1780.

	Salaries *per Annum*.
Deputy and Firſt Clerk,	
Mr. *Edward Roberts* — — —	420 — —
Clerk of the Introitus,	
Mr. *Henry Thomas* — —	Nil.
Clerk of the Exitus,	
Mr. *Charles Roberts* — — —	120 — —

Clerk

	Salaries *per Annum*.
Clerk of the Declarations, and Engroſſing Clerk,	
Mr. *William Kingſman* — — —	60 — —
Clerk of the Patents,	
Mr. *William Auguſtus Barron* — —	50 — —
Aſſiſtant Clerk,	
Mr. *Joſeph Cotton* — — —	50 — —
Principal Clerk of the Old Annuity Pell Office,	
Mr. *William Blake* — — —	120 — —
Four Annuity Clerks,	
Meſſrs *William Oram* — — —	50 — —
—— *James Mills* — — —	50 — —
—— *Brackley Kennett* — — —	50 — —
—— *John Kingſman* — — —	50 — —
Principal Clerk of the New Annuity Pell Office,	
Mr. *Lewis Theobald* — — —	80 — —
Three Annuity Clerks,	
Meſſrs *Hammond Clement* — — —	50 — —
—— *John Touchett* — — —	50 — —
—— *William Home* — — —	50 — —
	£. 1,250 — —
Mr. *William Oram*, for binding the Pell Office Records — — — —	10 — —
Total of Salaries at *Michaelmas* 1780 —	£. 1,260 — —
Since which is added, by Sir *Edward Walpole's* Order — — —	100 — —
Preſent Total — — —	£. 1,360 — —

The Deputy and Three of the principal Clerks in the Pell Office died within the Year, from *Michaelmas* 1779 to *Michaelmas* 1780; and One Clerk was removed for Miſconduct; thoſe Vacancies occaſioned ſeveral Alterations which cannot with any Accuracy be ſtated to the Commiſſioners.

I have

I have therefore given the Names and Salaries of the Deputy and Clerks as they ſtood at *Michaelmas* 1780; ſince which Time, One of them (Mr. *Hammond Clement*) is dead, and is ſucceeded by Mr. *Charles Stevens*.

N. B. At *Michaelmas* 1780 Sir *Edward Walpole* ordered £. 100 *per Annum*, to be added to the Salaries of his Under Clerks; Six of them were raiſed to Sixty Pounds, and Two to Seventy Pounds, *per Annum*.

ED. ROBERTS, Deput. Cler. Pellium.

N° 4

An ACCOUNT of the Salaries, Allowances, Fees, and Gratuities, received by
of His Majeſty's Exchequer, with the Deductions paid by, and the Nett Receipt
thoſe paid out of the Civil Liſt, and by Individuals; with the Nett Annual Rece

OFFICES.	NAMES.	Salaries and Allowances.	Fees and Gratuities.	Total of Salaries, Allowances, Fees, and Gratuities.	By the Public.
Clerk of the Pells —	Sir *Edward Walpole*				
	Allowances for Annuities	1,235 5 11			
	Allowances by Conſtitution — —	172 6 8			
	Allowances by Letters Patent dormant —	195 8 4			
		1,603 — 11	7,949 9 6½	9,552 10 5½	5,964 4
Deputy and Firſt Clerk	*Ed. Roberts* — —	420 — —	283 6 1	703 6 1	—
Clerks — —	*H. Thomas* — —	—	348 9 9½	348 9 9½	—
	C. Roberts — —	120 — —	40 — 10½	160 — 10½	—
	W. Kingſman — —	60 — —	30 18 —	90 18 —	—
	W. A. Barron — —	50 — —	4 4 —	54 4 —	—
	J. Cotton — —	50 — —	4 4 —	54 4 —	—
	W. Blake — —	120 — —	4 4 —	124 4 —	—
	W. Oram — —	60 — —	— 10 6	60 10 6	—
	J. Mills — —	50 — —	— 10 6	50 10 6	—
	B. Kennett — —	50 — —	— 10 6	50 10 6	—
	J. Kingſman — —	50 — —	— 10 6	50 10 6	—
	L. Theobald — —	80 — —	—	80 — —	—
	H. Clement — —	50 — —	—	50 — —	—
	J. Touchet — —	50 — —	—	50 — —	—
	W. Home — —	50 — —	—	50 — —	—
		2,863 — 11	8,666 18 3½	11,529 19 2½	5,964 4
Deduct Allowances received by the Clerk of the Pells, and paid over to Clerks — —		1,260 — —	—	1,260 — —	—
		1,603 — 11	8,666 18 3½	10,269 19 2½	5,964 4

° 43.

d by each Officer and Clerk in the Office of the Clerk of the Pells in the Receipt eipt of each, for the Year 1780; diſtinguiſhing the Sums paid by the Public from Receipt in Time of Peace.

By whom paid.			Deductions.				
Public.	Out of the Civil Liſt.	By Individuals.	Payments for Taxes.	Payments to Clerks.	Payments for Contingencies.	Nett Receipt, 1780.	Nett Receipt in Time of Peace.
. 4 9	686 9 9	2,901 15 11½	415 8 11	1,260 — —	279 9 6	7,597 12 —½	£. 3,300 — —
—	2 7 6	700 18 7	22 — —	—	—	681 6 1	
—	57 2 2	291 7 7½	9 7 —	—	—	339 2 9½	£. 300 — —
—	6 1 10½	153 19 —	—	—	—	160 — 10½	
—	—	90 18 —	—	—	—	90 18 —	
—	—	54 4 —	—	—	—	54 4 —	
—	—	54 4 —	—	—	—	54 4 —	
—	—	124 4 —	—	—	—	124 4 —	
—	—	60 10 6	—	—	—	60 10 6	
—	—	50 10 6	—	—	—	50 10 6	
—	—	50 10 6	—	—	—	50 10 6	
—	—	50 10 6	—	—	—	50 10 6	
—	—	80 — —	—	—	—	80 — —	
—	—	50 — —	—	—	—	50 — —	
—	—	50 — —	—	—	—	50 — —	
—	—	50 — —	—	—	—	50 — —	
) 4 9	752 1 3½	4,813 13 2	446 15 11	1,260 — —	279 9 6	9,543 13 9½	
—	—	1,260 — —	—	1,260 — —	—	—	
. 4 9	752 1 3½	3,553 13 2	446 15 11	—	279 9 6	9,543 13 9½	

N° 44.

To the Commiſſioners of Public Accounts.

Gentlemen,

IN Obedience to your Precept, bearing Date on the 24th of *July* 1781, we, the Deputy Tellers of the Receipt of His Majeſty's Exchequer, tranſmit to you the following Account; being an exact State of the Salaries, Fees, and Gratuities received by each of the Four Tellers of the Receipt of Exchequer, and the Officers and Clerks in their Offices, with the Total Amount thereof received by each of the ſaid Officers and Clerks during the Year 1780.

Firſt, A State of the Salaries.

Each Teller has a Patent Fee; the Eldeſt, £. 33. 6*s*. 8*d*.; the reſt have £. 31. 13*s*. 4*d*. The Tellers have likewiſe Allowances for Clerks employed to pay the following Annuities; which Allowances ceaſe, as ſoon as the reſpective Annuities for which they were granted are determined.

A Particular of the Annuities payable at the Exchequer, with the reſpective Allowances to the Tellers for the Payment of Clerks.

		Allowances.			D° to each Teller.		
1693.	Annuities 14 *per Cent.* and Survivorſhip — —	300	—	—	75	—	—
1704.	D°, £. 3,700 *per* Week — —	560	—	—	140	—	—
1706.	D°, on 9*d*. Exciſe — —	240	—	—	60	—	—
1707.	D°, on Vellum — —	97	4	4	24	6	1
1708.	D°, on Surpluſſes, &c. — —	53	17	4	13	9	4
1708.	D°, on ½ Subſidy — —	107	14	9	26	18	8¼
		1,358	16	5	339	14	1¼

There are alſo many other Annuities granted for Lives and Terms of Years, *viz*. 14 *per Cent.* Exciſe 1693, 2/7 Tonnage 1694, 9 *per Cent.* 1709, Life Annuities in 1745, 1746, 1757; Lives and Survivorſhip in 1766, and Lives 1778 and 1779; which are paid at the Exchequer to a very conſiderable Amount, for which the Tellers and Clerks have no Allowances whatever.

The

The Firſt and Second Clerks have no Salaries, but have Fees and Gratuities as hereinafter mentioned.

The Under Clerks, being at preſent Three in each Office, receive Salaries from the Tellers in ſuch Proportions as their reſpective Principals think proper to allow them. Theſe Salaries are often varied, according to the Merit and Service of each Clerk; and theſe Clerks have no Eſtabliſhment in the Office, and receive no other Emolument than their Salaries from their Tellers, and ſome ſmall Gratuities, which will be ſtated in the following Account.

Secondly, A State of the Fees.

The Authority under which Fees are claimed by the Tellers and their Clerks, is ancient Uſage.

In order to explain the Manner and the Proportion in which theſe Fees are taken, it will be neceſſary for us to refer you to the following Table of Fees, extracted verbatim from the Report of the Barons of the Exchequer, preſented by them to the Lords and Commons in Parliament aſſembled, purſuant to an Act of the Fourth Year of King *William* and Queen *Mary*; and to make ſome Obſervations upon the preſent Practice of the Office, in Caſes where we deviate from the Rates ſet forth in the Baron's Report.

Here follows ſo much of the Baron's Report as relates to the Teller's Office.

We muſt obſerve, that theſe Fees are paid by the Perſons who receive the Monies, and are not carried to the Account of the Public: And we muſt add an old Table of Fees, taken by the Clerks for receiving Monies, to which the Barons ſeem to refer in their Report. This Table contains ſeveral Heads, not mentioned by the Barons, which conſiſt chiefly of Branches of the old Revenues of the Crown, which did not come under the Conſideration of the Barons of the Exchequer, becauſe their Report related to the Aids and Supplies granted and to be granted by the Parliament then ſitting. Theſe Fees form a very inconſiderable Part of the Sum ſtated in this Account, as the Amount of the Fees taken for receiving Money, called Bill Money.

For

For receiving Money.

	For each Bill.		
	£.	*s.*	*d.*
Sheriffs Remains of Accounts, Biſhops Tenths, and ſome others, for each Bill — —	—	1	—
Fines of Leaſes, Sales of Wood, Compoſitions for Forfeitures of Merchants Goods ſeized — —	—	2	6
Lands paſſed from the Crown with Proviſo of Redemption —	—	10	—
Sales of Lands, Fines for Alienation and Chief Butlerage —	—	5	—
Farmers of Licences upon new Revenues, as they are more or leſs troubleſome — —	—	2 6 or	
	—	5	—
Ulnage of Cloth *per Ann.* — — —	—	5	—
Rents received for tranſporting Lamperns — —	—	5	6
Purchaſing Fee Farm Rents — —	—	2	6
Rents for Hackney Coaches — — —	—	5	—
Rents of Grants reſerved — — —	—	5	—
Farmers of the Cuſtoms and Exciſe, for each *£.* 1,000	—	1	4

The Table of Fees allowed by the Barons of the Exchequer for iſſuing Money, is the Rule of our preſent Practice, except in the following Inſtances, where Fees are either abated by old Agreements, or aboliſhed by Acts of Parliament.

Firſt, The Fee allowed by the Barons, for Monies iſſued to the Land Forces, is now taken only for ſuch as are iſſued for the voted Services; and, by an Agreement, made in the Year 1744, the Officers of the Exchequer, in Conſideration of the Increaſe of the Army Services, and of their Fees thereupon, conſented to remit One Third Part upon the Extraordinary Services of the Army, which reduces the Tellers Fee to 3 *s.* 9 *d. per Cent.* and the Clerks to 1 *s.* 2½ *d. per Cent.*

Secondly, For Monies iſſued for Penſions to the Paymaſter of the Penſions (an Office created in the Year 1702, ſince the Barons made their Report) the Tellers and their Clerks have, by Agreement, abated their Fees, and have always taken the ſame Fee as the Queen's Treaſurer formerly paid.

Thirdly, All Monies iſſued to the Queen's Treaſurer, Princes Cofferer, or to any of the Royal Family, are exempted from Fees, and all other Charges, by Acts of Parliament.

Fourthly, The Commiſſioners and Officers of the Treaſury, and many others, are excuſed from paying Fees, by Courteſy; and Fees are frequently remitted in the Whole or in Part, upon Sums iſſued for charitable Uſes.

We come now to the Account required by your Precept; namely, an exact State of the Fees received by each of the Four Tellers of the Receipt of the Exchequer, and the Officers and Clerks in their Offices, with the Total Amount thereof received by each of the ſaid Officers and Clerks,

during the Year 1780, reckoning the Year from *Michaelmas* 1779 to *Michaelmas* 1780, in order to make it conformable to the Method of making up the Accounts, according to the ancient Courſe of the Exchequer. And we beg Leave to premiſe, That the preſent Tellers, not being conſidered merely as executive Officers of the Adminiſtration of the Revenues, but holding their Offices by Grants made to their Anceſtors in Conſideration of Services rendered to the Crown, and to the Public, are impowered by their Patents to execute them by themſelves, or by ſufficient Deputies; which Deputies have no Emolument as ſuch, but only the Profits ariſing from their Fees, as Firſt Clerks: That the Tellers Fees are equally divided among the Four Tellers; and that the Clerks Fees, for iſſuing Money, are divided in the ſame Manner among the Four Firſt and Four Second Clerks, the Four Firſt Clerks reſerving the Fees for receiving Monies called *Bill Money*, which are equally divided among them.

In the Account which we now lay before you, we give you an exact State of the Receipts into the Exchequer, from *Michaelmas* 1779 to *Michaelmas* 1780, amounting to the Sum of £. 31,821,195. 10 *s.* 4$\frac{3}{4}$ *d.* including Exchequer Bills depoſited in the Tellers Offices as Caſh; and of the Iſſues from thence during the ſame Period, amounting to the Sum of £. 30,384,838. 3 *s.* 2$\frac{1}{4}$ *d.*

We have diſtinguiſhed ſuch Iſſues as are ſubject to Fees from ſuch as are exempted from Fees by Uſage, Courteſy, or Acts of Parliament; and we hope that you will not think it improper for us to remark, that the Amount of the Fees, from *Michaelmas* 1779 to *Michaelmas* 1780, is not to be conſidered as an Eſtimate by which you can judge of the Annual Value of theſe Offices.

The great Increaſe of the Fees ariſes from the very extraordinary Iſſues to the Army, Navy, and Ordnance, as well as to the additional Circumſtance, that near Five Quarters of the Civil Liſt were paid during that Period.

In 1768, the Tellers Fees amounted to no more than £. 2,541. 18 *s.* 6 *d.* to each Teller, and the Clerks Fees to £. 470. 4 *s.* 8 *d.* to each of the Firſt and Second Clerks; and whenever, by the Reſtoration of Peace, the public Expences are reduced to the ſame Eſtabliſhment, the Profits of theſe Offices, which depend upon the Annual Supplies granted in Parliament, will not exceed the Amount of the Fees taken in the Year 1768.

Receipts from *Michaelmas* 1779 to *Michaelmas* 1780.

	£.	s.	d.		£.	s.
Monies received into the Exchequer during that Period, including Exchequer Bills	31,821,195	10	4$\frac{3}{4}$	Fees taken for receiving Monies divided amongſt the Four Firſt Clerks — — —	729	16
				Diviſion to each Firſt Clerk —	182	9

Iſſues

ISSUES of Monies from *Michaelmas* 1779 to *Michaelmas* 1780.

ISSUES OF MONIES UPON WHICH NO FEES WERE TAKEN.

Services for which the Monies were issued.	Sums issued.
To the Paymaſters of Exchequer Bills — — — —	8,033,372 — 8
To the South Sea Company — — — — —	794,642 9 5
To the Bank — — — — — —	5,002,457 4 5¼
To the *Eaſt India Company* — — — — —	127,687 10 —
——— Exchequer, Life, and Long Annuities — — — —	197,252 19 3
To the Royal Family, Judges, Officers of the Treaſury and Exchequer, and to many others who are exempted from Fees, by Uſage, Courteſy, or Acts of Parliament — — —	231,962 9 9½
Allowance for an Error in this Account, amounting to — — — —	— 5 3¼
Total Amount of Iſſues upon which no Fees were taken — — —	14,387,374 18 10

ISSUES OF MONIES UPON WHICH FEES WERE TAKEN.

Rate *per Cent.* Tellers.			Rate *per Cent.* Clerks.		Services for which the Monies were issued.	Sums issued.			Amount of Fees taken by Tellers.			Amount of Fees taken by Clerks.			Total Amount of Fees taken by Tellers and Clerks.		
£.	*s.*	*d.*	*s.*	*d.*		*£.*	*s.*	*d.*	*£.*	*s.*	*d.*	*£.*	*s.*	*d.*	*£.*	*s.*	*d.*
—	5	$7\frac{2}{12}$	1	$9\frac{5}{12}$	Army, on voted Services, *per Mille*, £. 2. 16*s.* Tellers; 18*s.* Clerks — — —	3,199,564	19	2	8,959	5	1	2,879	19	9	11,839	4	10
—	3	9	1	$2\frac{1}{2}$	D°, on Extraordinaries, *per Mille*, £. 1. 17*s.* 4*d.* Tellers; 12*s.* Clerks — —	4,010,291	13	$1\frac{1}{2}$	7,485	18	3	2,406	4	2	9,892	2	5
—	—	8	—	8	Navy, *per Mille*, 6*s.* 8*d.* 6*s.* 8*d.* — —	6,404,962	15	5	2,134	19	9	2,134	19	9	4,269	19	6
2	10	—	10	—	Annuities, Rewards, Free Gifts, and such like — — —	148,067	19	$10\frac{3}{4}$	3,701	5	1	740	4	5	4,441	9	6
1	—	—	10	—	Iſſues for Secret and Special Service, and to reimburſe Expences, and to Ambaſſadors and Agents on their Extraordinaries —	382,327	3	$7\frac{3}{4}$	3,823	3	7	1,911	11	8	5,734	15	3
—	10	—	5	—	Ambaſſadors and Agents on their Ordinary —	48,334	11	$3\frac{1}{2}$	241	10	11	120	14	11	362	5	10
—	10	—	2	6	Maſter of the Horſe — — —	20,000	—	—	100	—	—	25	—	—	125	—	—
—	3	4	1	8	Paymaſter of Penſions — —	60,923	14	—	101	13	4	50	16	8	152	10	—
—	3	—	1	—	Privy Purſe — — —	60,000	—	—	90	—	—	30	—	—	120	—	—
—	2	6	1	—	Maſter of the Robes — — —	3,942	—	$2\frac{1}{2}$	5	—	—	2	—	—	7	—	—
—	2	—	1	—	Ordnance — — —	1,329,778	6	9	1,329	16	—	664	18	—	1,994	14	—
—	2	—	—	6	King's Goldſmith, Mint, and Board of Works	74,647	15	$1\frac{1}{2}$	74	14	—	18	13	6	93	7	6
—	1	6	—	6	Maſter of the Wardrobe — —	19,104	19	4	14	9	6	4	16	6	19	6	—
—	1	4	—	4	Paymaſter of Band of Penſioners — —	7,500	—	—	5	—	—	1	5	—	6	5	—
—	1	—	—	6	Treaſurer of the Chamber — —	75,989	3	10	38	—	—	19	—	—	57	—	—
—	—	8	—	4	King's Cofferer — — —	150,757	9	$10\frac{1}{2}$	50	4	8	25	2	4	75	7	—
To the Clerks, for each Order — —			10	—	Uſher of the Court of Exchequer, 3 Orders —	1,270	12	9	—	—	Nil.	1	10	—	1	10	—
					Total Amount of Iſſues on which Fees were taken — — — — —	15,997,463	4	$4\frac{1}{2}$	28,155	—	2	11,036	16	8	39,191	16	10
					D° of Iſſues on which Fees were not taken —	14,387,374	18	10									
					Total Amount of Iſſues from the Exchequer, from *Michaelmas* 1779 to *Michaelmas* 1780 —	30,384,838	3	$2\frac{3}{4}$									

State of the Gratuities.

The Tellers pay New Year's Gifts to the Amount of £.22 17s. each, to the Lords and other Officers of the Treaſury, but receive no Gratuities whatever for themſelves.

Their Firſt Clerks receive New Year's Gifts in the following Proportions:

From the Bank —	— £. 21	— —	To each Firſt Clerk.
From the *South Sea* Company	— 21	— —	To D°.
From the Paymaſter of the Army	- 4	4 —	To D°.
	46	4 —	To each Firſt Clerk.

The Gratuities to the Under Clerks are ſo inconſiderable, that no regular Account is kept of them. By the beſt Information which we can get, they do not amount to Four Score Pounds a Year to the Four Offices.

The Bank give Annually Two Guineas each to Eleven Under Clerks; and Four Guineas to the Junior Clerk in Mr. *Pratt's* Office, for his daily Attendance at locking up the Office where their Caſh is kept.

The *South Sea* Company diſtribute Annually Twenty Guineas among the Twelve Under Clerks.

The Million Bank give a Guinea and a Half to the Clerks in Mr. *Pratt's* Office, and Half a Guinea to thoſe in Lord *Northington's*; in which Offices their Annuities are paid, for their Trouble in entering their Accounts, and taking Care of their Orders.

The Receiver of the Sixpenny Duty, and the Receiver of the Land Tax upon Offices aſſeſſed in *Weſtminſter*, give each of them Ten Guineas Annually to be diſtributed among the Under Clerks, for their Trouble in deducting thoſe Duties upon Payments in the Exchequer. The Receiver of the Tax upon Places and Penſions has ſometimes given them a ſmall Gratuity for their Aſſiſtance in the ſame Kind of Service.

There are no Fees taken by any of them for expediting Buſineſs, or demanded upon any Pretence; and what they receive from the Companies and Perſons above-mentioned, are merely voluntary Gifts for any extraordinary Trouble.

Having now given you an exact State of the Salaries, Fees, and Gratuities, we conclude with giving you the Amount which each of these Officers received for their Proportions.

	£.	s.	d.
Amount of Tellers Fees from *Mich^as.* 1779 to *Mich^as.* 1780 — —	28,155	—	2
Division to each Teller, being Four in Number —	7,038	15	—½
So that the eldest Teller received for his Proportion of Fees — —	7,038	15	—½
For his Patent Fee —	33	6	8
For his Allowances for Clerks	339	14	1¼
Total	7,411	15	9¾
Each First Clerk received for his Proportion of Fees on the Issues — —	1,379	12	1
D° on the Receipts called Bill Money — —	182	9	—
Gratuities — —	46	4	—
Total	1,608	5	1

	£.	s.	d.
Amount of Clerks Fees during the same Period —	11,036	16	8
Division to each Clerk, being Eight in Number	1,379	12	1
The other Three Tellers received each — —	7,038	15	—½
For their Patent Fee —	31	13	4
For Allowance for Clerks	339	14	1¼
Total	7,410	2	5¼
Each Second Clerk received only his Proportion of Fees on the Issues —	1,379	12	1

Mem^dm: The Account here stated, gives the Gross Amount of the Profits of the above mentioned Offices which are subject to the several Taxes annually paid by all the Officers under the Crown, and to the Payment of the Twelve Under Clerks.

It is to be observed, that the Tellers give Security to the Crown for all Losses and Deficiences; and that the First Clerks (for whose Appointment the Approbation of the Lords of the Treasury is necessary) in like Manner give Security to their respective Tellers, to indemnify them from the very great Hazards attending the Execution of Offices, which are charged with the Receipts and Issues of Monies to so considerable an Amount.

We the underwritten Deputy Tellers of the Exchequer, deliver the foregoing Account, as an exact State of the Salaries, Fees, and Gratuities received by each of the Four Tellers of the Receipt of the Exchequer, and the Officers and Clerks in their Office, with the Total Amount thereof received by each of them, and by each of the said Officers and Clerks, during the Year 1780.

Daniel Wray.
William Price.
Rich^d. Welles.
Chas. Townshend.

Here

Here follows an Account of the Names of the Tellers of the Exchequer, and of their reſpective Firſt and Second Clerks; the Total Amount of Fees, Salaries, and Gratuities received by each of them, and the Amount of the Sums paid by each of them for Taxes, Gratuities, Incidental Expences, and for the Salaries of Under Clerks; ſigned by the reſpective Deputies of each Office.

Earl of *Hardwicke*, Firſt Teller.

Receipts.				Payments.			
Fees — —	7,038	15	—½	Debentures for paying Clerks — —	339	14	1¼
Nett Produce of Patent Fee	51	8	—	Taxes — —	328	12	3
Debentures for paying Clerks	339	14	1¼	New Year's Gifts at Treaſury — —	22	17	—
				Porters and other *Chriſtmas* Boxes, Poor and Scavenger's Rates, Grey Coat Hoſpital, and Bonfires	22	2	—
					713	5	4¼
				Caſh to Balance	6,696	11	9¾
	7,409	17	1¾		7,409	17	1¼

Earl of *Hardwicke*'s Deputy and Firſt Clerk, *Daniel Wray*.

Fees, Bill Money, and Gratuities — —	1,608	5	1	Taxes — —	56	—	—
Debentures for paying Clerks — —	339	14	—	Box Money to Porters —	1	1	—
Of Second Clerk —	230	—	—	Three Under Clerks Salaries — —	400	—	—
					457	1	—
				Caſh to Balance	1,720	18	1
	2,177	19	1		2,177	19	1

Earl of *Hardwicke*'s Second Clerk, Mr. *Joſeph Yorke*.

				Taxes — —	42	10	—
				Box Money to Porters —	—	5	—
				Allowed to Firſt Clerk —	230	—	—
					272	15	—
Fees — —	1,379	12	1	Caſh to Balance	1,106	17	1
					1,379	12	1

Daniel Wray.

Earl

Earl of *Northington*, Second Teller.

Receipts.		Payments.	
Fees — —	7,038 15 —½	Annual Taxes, Gratuities, and other incidental Expences — —	382 16 6
Patent Fee — —	31 13 4	Salaries to Under Clerks —	390 — —
Debentures for paying Clerks	339 14 1¼		772 16 6
Rent of his Houſe —	40 — —	Balance —	6,677 5 11¾
	7,450 2 5¾		7,450 2 5¼

Mr. *William Price*, Deputy and Firſt Clerk.

Fees — —	1,379 12 1	Annual Taxes, Gratuities, &c. — —	51 14 —
Bill Money — —	182 9 —	Balance —	1,556 11 1
Gratuities — —	46 4 —		
	1,608 5 1		1,608 5 1

Edward Woodcock, Eſquire, Second Clerk.

Fees — —	1,379 12 1	Annual Taxes, and incidental Expences — —	42 15 —
		Balance —	1,336 17 1
			1,379 12 1

William Price.

Earl *Temple*, Third Teller.

Receipts.		Payments.	
Fees — —	7,038 15 —½	Annual Taxes, Gratuities, and other incidental Expences — —	382 17 —
Patent Fee — —	31 13 4	Salaries paid to Clerks —	360 — —
Rent for his Houſe —	40 — —		742 17 —
To Allowance for Under Clerks — —	339 14 1¼	Balance —	6,707 5 5¼
	7.450 2 5¾		7.450 2 5¾

Mr.

Mr. *Richard Welles*, Deputy and First Clerk.

Fees — —	1,379	12	1	Annual Taxes and Gratuities — —	53	5	6
D° on Receipts called Bill Money — —	182	9	—	Balance —	1,554	19	7
Gratuities — —	45	4	—				
	1,608	5	1		1,608	5	1

William Wyndham Grenville, Esquire, Second Clerk.

Fees — — —	1,379	12	1	Annual Taxes — —	42	10	—
				Balance —	1,337	2	1
					1,379	12	1

Richd Welles.

The Honb^le *Thomas Townshend* was Senior Teller of the Exchequer from *Michaelmas* 1779 to 21st May 1780, when he died, and was succeeded by the Honourable *John Jeffreys Pratt*.

Mr. *Townshend*'s Receipts.

For his Proportion of Fees, from *Mich^s* 1779 to 21st *May* 1780 — —	4,148	14	—½
D° of his Patent Fee, as Senior Teller — —	21	14	4
D° of Rent for his House —	62	4	9
D° of Allowances for Clerks	241	8	1¼
Total Receipts —	4,444	1	2¾

Mr. *Townshend*'s Payments.

For his Proportion of the Annual Taxes and Gratuities, and for incidental Expences — —	258	13	10
D° of the Salaries to Under Clerks — —	211	8	1¼
Total Deductions —	470	1	11¼
Cash to Balance —	3,973	19	3½
	4,444	1	2¾

Mr. *Pratt*'s Receipts.

For his Proportion of Fees, from 21st *May* to *Michaelmas* 1780 — —	2,890	1	—
D° of his Patent Fee, as Junior Teller — —	11	—	2
D° of Rent for his House —	37	15	3
D° of Allowances for Clerks	128	6	—
Total Receipts —	3,067	2	5

Mr. *Pratt*'s Payments.

For his Proportion of Annual Taxes and Gratuities, and for incidental Expences — —	172	12	1¾
D° of Salaries to Under Clerks — —	128	6	—
Total Deductions —	300	18	1¾
Balance — —	2,766	4	3¼
	3,067	2	5

Mr. *Charles Townſhend*, Deputy and Firſt Clerk. His Receipts.

For his Fees on the Iſſues of Money — —	1,379	12	1
D° on the Receipts called Bill Money — —	182	9	—
For Gratuities — —	45	4	—
Total Receipts —	1,608	5	1

Mr. *Charles Townſhend*'s Payments.

For Annual Taxes and Gratuities — —	53	5	6
For additional Salaries to Under Clerks, at the Rate of £. 100 *per Annum*, from 21ſt of *May* to *Michaelmas* 1780 — —	37	12	—¼
Total Deductions —	90	17	6¼
Balance — —	1,517	7	6¾
	1,608	5	1

Mr. *Jones*, Second Clerk, from *Michaelmas* 1779 to 21ſt *May* 1780. His Receipts.

For his Proportion of Fees on the Iſſues of Money, from *Michaelmas* 1779 to 21ſt *May* 1780 —	801	2	1

Mr. *Jones*'s Payments.

For his Proportion of Fees, from *Michaelmas* to 21ſt *May* 1780 — —	26	10	6
Balance —	774	11	7
	801	2	1

Mr. *Greenland*, Second Clerk, from 21ſt *May* to *Michaelmas* 1780. His Receipts.

For his Proportion of Fees on the Iſſues of Money, from 21ſt *May* to *Michaelmas* 1780 — —	578	10	—
	578	10	—

Mr. *Greenland*'s Payments.

For his Proportion of Taxes and Gratuities, from 21ſt *May* to *Michaelmas* 1780	15	19	6
For additional Salaries to Under Clerks, at the Rate of £. 400 *per Ann.* —	150	8	2¼
Total Deductions —	166	7	8¾
Balance — —	412	2	3¼
	578	10	—

Cha. Townſhend.

Earl

Earl of *Hardwicke*, Firſt Teller, his Deductions by Taxes.		
By Land Tax — — —	160 — —	
By 1 *s.* Duty on Fees — —	150 — —	
By D° on Debentures for paying Clerks —	17 — —	
By D° on Patent Fee — —	1 12 3	
		328 12 3
Mr. *Daniel Wray*, Deputy and Firſt Clerk.		
By Land Tax — — —	20 — —	
By 1 *s.* Duty on Fees — — —	27 10 —	
By 6 *d.* Duty on Debentures for paying Clerks — — —	8 10 —	
		56 — —
Mr. *Joſeph Yorke*, Second Clerk.		
By Land Tax — — —	20 — —	
By 1 *s.* Duty on Fees — —	22 10 —	
		42 10 —
Daniel Wray.		
Earl of *Northington*, Second Teller, his Deductions by Taxes.		
By Land Tax — — —	160 — —	
By 1 *s.* Duty upon Fees — —	150 — —	
By D° on Debentures for paying Clerks —	17 — —	
By D° on Patent Fee — —	1 11 8	
By 6 *d.* Duty on Debentures — —	8 10 —	
By D° on Patent Fee — —	— 15 10	
By New Year's Gifts to the Treaſury —	22 17 —	
		360 14 6
Mr. *William Price*, Deputy and Firſt Clerk.		
By Land Tax — — —	20 — —	
By 1 *s.* Duty upon Fees — —	27 10 —	
		47 10 —

Mr.

Mr. *Edward Woodcock*, Second Clerk.

By Land Tax	—		—	20	—	—	
By 1 *s.* Duty upon Fees	—		—	22	10	—	
Chriſtmas Boxes	—	—	—	—	5	—	
							42 15 —

William Price.

Earl *Temple*, Third Teller, his Deductions by Taxes.

				£.	*s.*	*d*	*£.*	*s.*	*d.*
By Land Tax	—	—	—	160	—	—			
By 1 *s.* Deputy upon Fees	—		—	150	—	—			
By D° on Debentures for paying Clerks			—	17	—	—			
By 6 *d.* Duty on D°	—		—	8	10	—			
By 1 *s.* Duty on Patent Fee	—		—	1	11	8			
By 6 *d.* Duty on D°	—		—	—	15	10			
By New Year's Gifts to the Treaſury			—	22	17	—			
							360	14	6

Mr. *Richard Welles*, Deputy and Firſt Clerk.

By Land Tax	—	—	—	20	—	—	
By 1 *s.* Duty upon Fees	—		—	27	10	—	
							47 10 —

Mr. *William Wyndham Grenville*, Second Clerk.

By Land Tax	—	—	—	20	—	—	
By 1 *s.* Duty on Fees	—		—	22	10	—	
Chriſtmas Boxes	—	—	—	—	5	—	
							42 15 —

Richd Welles.

Mr. *Townſhend's* and Mr. *Pratt's* Deductions for Taxes.

Mr. *Townſhend* paid for his Proportion of the Land Tax	—	—	—	100	4	$4\frac{3}{4}$	
Mr. *Pratt* paid for his Proportion of D°			—	59	15	$7\frac{1}{4}$	
							160 — —

Mr.

	£.	s.	d.	£.	s.	d.
Mr. *Townſhend* paid for his Proportion of the Tax of 1 *s. per* Pound on his Fees —	93	19	1½			
Mr. *Pratt* paid for his Proportion of D° —	56	—	10½			
				150	—	—
Mr. *Townſhend* paid for his Proportion of the Tax of 1 *s. per* Pound on his Share of the Allowances for Clerks £. 211 8 *s.* 1 *d.* ¼. —	10	11	8			
Mr. *Pratt* paid for his Proportion of D° on £. 128 6 *s.* — — —	6	8	4			
				17	—	—
Mr. *Townſhend* paid for his Tax of 1 *s. per* Pound, and his Tax of 6 *d. per* Pound on his Share of the Patent Fee £. 21 14 *s.* 4 *d.*	1	13	—			
Mr. *Pratt* paid for D° on £. 11 2 *s.* — —	—	16	6			
				2	9	6
Total of Tellers Taxes —		—		329	9	6
Mr. *Charles Townſhend*, Deputy and Firſt Clerk, paid Land Tax — —	20	—	—			
D° for the Tax of 1 *s. per* Pound —	27	10	—			
D° Gratuities — — — —	5	15	6			
				53	5	6
Mr. *Jones*, Second Clerk, from *Michaelmas* 1779 to 21ſt *May* 1780, paid for his Proportion of the Land Tax — —	12	10	6			
Mr. *Greenland*, Second Clerk, from 21ſt *May* to *Michaelmas* 1780, D° — —	7	9	6			
				20	—	—
Mr. *Jones* paid for his Proportion of the Tax of 1 *s. per* Pound — —	14	—	—			
Mr. *Greenland* for D° — — —	8	10	—			
				22	10	—
Mr. *Townſhend's* and Mr. *Pratt's* Taxes —	329	9	6			
Mr. *Townſhend's* New Year's Gifts —	22	17	—			
Mr. *Townſhend's* and Mr. *Pratt's* Gratuities and Incidents — — —	78	19	6			
	431	6	—			

Cha. Townſhend.

Mr. *Edward Woodcock*, Second Clerk.

			£.	s.	d.	£.	s.	d.
By Land Tax	—	—	20	—	—			
By 1 *s.* Duty upon Fees	—	—	22	10	—			
Chriſtmas Boxes	—	—	—	5	—			
						42	15	—

William Price.

Earl *Temple*, Third Teller, his Deductions by Taxes.

			£.	s.	d.	£.	s.	d.
By Land Tax	—	—	160	—	—			
By 1 *s.* Deputy upon Fees	—	—	150	—	—			
By D° on Debentures for paying Clerks		—	17	—	—			
By 6 *d.* Duty on D°	—	—	8	10	—			
By 1 *s.* Duty on Patent Fee	—	—	1	11	8			
By 6 *d.* Duty on D°	—	—	—	15	10			
By New Year's Gifts to the Treaſury		—	22	17	—			
						360	14	6

Mr. *Richard Welles*, Deputy and Firſt Clerk.

By Land Tax	—	—	20	—	—			
By 1 *s.* Duty upon Fees	—	—	27	10	—			
						47	10	—

Mr. *William Wyndham Grenville*, Second Clerk.

By Land Tax	—	—	20	—	—			
By 1 *s.* Duty on Fees	—	—	22	10	—			
Chriſtmas Boxes	—	—	—	5	—			
						42	15	—

Richd Welles.

Mr. *Townſhend's* and Mr. *Pratt's* Deductions for Taxes.

			£.	s.	d.	£.	s.	d.
Mr. *Townſhend* paid for his Proportion of the Land Tax	—	—	100	4	$4\frac{3}{4}$			
Mr. *Pratt* paid for his Proportion of D°		—	59	15	$7\frac{1}{4}$			
						160	—	—

Mr.

	£.	s.	d.	£.	s.	d.
Mr. *Townſhend* paid for his Proportion of the Tax of 1 *s. per* Pound on his Fees —	93	19	1½			
Mr. *Pratt* paid for his Proportion of D° —	56	—	10½			
				150	—	—
Mr. *Townſhend* paid for his Proportion of the Tax of 1 *s. per* Pound on his Share of the Allowances for Clerks £. 211 8 *s.* 1 *d.*¼. —	10	11	8			
Mr. *Pratt* paid for his Proportion of D° on £. 128 6 *s.* — — —	6	8	4			
				17	—	—
Mr. *Townſhend* paid for his Tax of 1 *s. per* Pound, and his Tax of 6 *d. per* Pound on his Share of the Patent Fee £. 21 14 *s.* 4 *d.*	1	13	—			
Mr. *Pratt* paid for D° on £. 11 2 *s.* — —	—	16	6			
				2	9	6
Total of Tellers Taxes —		—		329	9	6
Mr. *Charles Townſhend*, Deputy and Firſt Clerk, paid Land Tax — —	20	—	—			
D° for the Tax of 1 *s. per* Pound —	27	10	—			
D° Gratuities — — — —	5	15	6			
				53	5	6
Mr. *Jones*, Second Clerk, from *Michaelmas* 1779 to 21ſt *May* 1780, paid for his Proportion of the Land Tax — —	12	10	6			
Mr. *Greenland*, Second Clerk, from 21ſt *May* to *Michaelmas* 1780, D° — —	7	9	6			
				20	—	—
Mr. *Jones* paid for his Proportion of the Tax of 1 *s. per* Pound — —	14	—	—			
Mr. *Greenland* for D° — — —	8	10	—			
				22	10	—
Mr. *Townſhend's* and Mr. *Pratt's* Taxes —	329	9	6			
Mr. *Townſhend's* New Year's Gifts —	22	17	—			
Mr. *Townſhend's* and Mr. *Pratt's* Gratuities and Incidents — — —	78	19	6			
	431	6	—			

Cha. Townſhend.

N° 45.

The EXAMINATION of *Daniel Wray*, Eſquire, Deputy and Firſt Clerk to the Earl of *Hardwick*, One of the Tellers of the Exchequer; taken upon Oath, the 12th, 13th, and 15th *November* 1781.

THIS Examinant ſaith, That he is Deputy and Firſt Clerk to the Earl of *Hardwick*, the Senior of the Four Tellers of the Exchequer: He was appointed by Deputation, dated the 7th of *October* 1745; and, as Firſt Clerk, was approved of and ſworn into his Office by the Commiſſioners of the Treaſury, according to the Act of Parliament.

The Teller is appointed by the King, by Letters Patent, for the Term of his Life; and gives, as he is informed and believes, Security to the Crown, if of Age, himſelf in Three Thouſand Pounds, and Two Sureties in Two thouſand Pounds each. The Office of Teller was granted to the preſent Poſſeſſors in Reverſion, and during their Minority. The Teller is empowered by his Patent to make a Deputy, which Deputy tranſacts all the Buſineſs of the Office; the Teller himſelf does not, nor has it been uſual for him to execute any Part of it whatever. The Deputy gives Security to the Teller as Deputy and Firſt Clerk, by Bond, himſelf in Five thouſand Pounds, and Two Sureties in Two thouſand Five hundred Pounds each.

It is the Buſineſs of this Office, to receive, keep, and pay the Money belonging to the Public; every Perſon who pays Money into the Exchequer, enters in the Waſte Book, the Name of the Perſon who is to pay it, the Sum, and upon what Account; the Deputy Teller tranſcribes this Entry in the Waſte Book in Latin, upon a Piece of Parchment, called a Bill, ſigns it, and tranſmits it thro' a Pipe into the Tally Court.

Upon Production of an Order or Debenture directed by the Auditor, and recorded by the Clerk of the Pells, the Deputy Teller pays to the Perſon applying, the Sum therein mentioned, taking his Receipt; theſe Receipts and Payments are all entered in various Books every Day, the Receipts are agreed with the Clerk of the Pells, and the Payments with the Examiner of the Teller's Vouchers; the Teller agrees the weekly Certificate which is tranſmitted to the Treaſury, with the Auditor and Clerk of the Pells; the Half Yearly Certificate is agreed in like Manner. The Public Money is kept in Cheſts, to which there are Three Keys, One kept by the Teller, One by the Clerk of the Pells, and One by the Chamberlain, theſe Three attend whenever it is neceſſary to open the Cheſts.

This Office conſiſts of the Teller, the Deputy and Firſt Clerk, the Second Clerk, and Three Under Clerks, all of whom are appointed by the Teller. The Emoluments received by the Officers in this Office, conſiſt of a Salary, Allowances, Fees and Gratuities. The Tellers have each an ancient Salary or annual Fee, the Senior Thirty-three Pounds Six Shillings and Eight Pence, and the Three Juniors Thirty-one Pounds Thirteen

Thirteen Shillings and Four Pence, paid to them by Debenture Half Yearly: Each Teller has alſo a Fourth Part of certain annual Allowances, for the Payment of Clerks, made to them by the Commiſſioners of the Treaſury, by virtue of ſeveral Acts of Parliament, as a Recompence for the Trouble which the Management of the Annuities created by thoſe Acts, give to the Office; which Fourth Part amounts to the Sum of Three hundred and Thirty-nine Pounds Fourteen Shillings and One Penny Farthing; theſe Allowances are paid Quarterly by Debenture. The Teller has no Fee upon the Receipt of Money; his Fees ariſe from the Iſſue, and are grounded upon ancient Uſage; they are paid to him by the Perſons receiving, according to a Table of Fees inſerted in the Barons Report, with the following Variations; for Money iſſued to the Army, the Rate in the Barons Table is Five Shillings and Seven Pence Two Tenths *per Cent.* which is the Rate now uſed for the voted Services; but for the Extraordinaries, the Fee taken for the Teller, is Three Shillings and Nine Pence *per Cent.* only, for Annuities, Rewards, *&c.* in the Barons Report, in which Penſions are underſtood to be included, the Rate is Two Pounds Ten Shillings *per Cent.*; but the Fees taken by the Teller for the Payments made to the Paymaſter of the Penſions, is only Three Shillings and Four Pence *per Cent.* being the Rate for the Queen's Treaſurer in the Barons Report. Money iſſued to the Queen's Treaſurer and the Princes Cofferer, though included in the Barons Report, are now exempt from Fees by Acts of Parliament, as is likewiſe Money iſſued to the Royal Family. The Fees ariſing from theſe Iſſues, are divided equally amongſt the Four Tellers every Quarter; One Fourth Part of which amounted in the Year, ending *Michaelmas* 1780, to Seven thouſand and Thirty-eight Pounds Fifteen Shillings and One Halfpenny. The Salary, Allowances, and Fees, amounted together, to Seven thouſand Four hundred and Eleven Pounds Fifteen Shillings and Nine Pence Three Farthings, and are the only Emoluments to which the Firſt Teller was intitled in that Year. The Earl of *Hardwick* did not receive the Whole of the Salary of Thirty-three Pounds Six Shillings and Eight Pence; Mr. *Townſhend*, the then Senior Teller, dying within that Year, his Executors became entitled to a ſmall Part of the Difference between the Salary of the Senior and a Junior Teller. The Deputy Teller receives all the Profits to which the Teller is entitled, and accounts for them with his Principal every Quarter; there are ſeveral Services for which Sums amounting to above Fourteen Millions were iſſued, upon which no Fees were taken in the Tellers Office, being exempt either by Acts of Parliament, Uſage, or Courteſy.

The Taxes paid in the laſt Year by Lord *Hardwick*, for his Office, amounted to Three hundred and Twenty-eight Pounds Twelve Shillings and Three Pence; he alſo paid for Clerks and other Expences, Three hundred and Eighty-four Pounds Thirteen Shillings and One Penny Farthing, amounting together to Seven hundred and Thirteen Pounds, Five Shillings and Four Pence Farthing; which reduced the Nett Profits of the Office of the Firſt Teller for the Year above-mentioned to Six thouſand Six hundred and Ninety-ſix Pounds Eleven Shillings and Nine Pence Halfpenny; to the beſt of his Knowledge and Belief, the Earl of *Hardwick* received

ceived no other Fee, Gratuity, or Emolument whatever, for the Profits of his Office during the ſaid Time, except as above-mentioned.

Upon the Payment of Money, the Deputy Teller deducts all the Fees due to the Tellers and Clerks: he detains alſo the Land Tax, and the Shilling and Sixpenny Duties. The Fees are divided every Quarter equally among the Four Offices, the Taxes are paid to the ſeveral Receivers upon their Application.

The Fees paid at this Time by the Paymaſter General of the Forces for all the Officers of the Exchequer, for the voted Services is One Penny Halfpenny in the Pound; and for the Extraordinaries one Penny in the Pound. The Fee of One Penny Halfpenny is grounded upon the Baron's Report; which authorizes the ſame Fee for all Money, iſſued for Army Services: But he has heard, that ſince the Year 1744 a Fee of One Penny only has been taken for the Extraordinaries of the Army, in Conſequence of ſome Agreement entered into at that Time, between the Treaſury and the Officers of the Exchequer.

The Profits of the Firſt Clerk and Second Clerk ariſe from Fees and Gratuities; the Deputy has no Emolument as ſuch, but only the Fees and Gratuities belonging to the Office of Firſt Clerk. Upon the Receipt, the Fees due to him are called Bill Money, and are in conſideration of his writing the Bills; they are received of the Perſons who pay in Money, either at a certain Rate *per* Bill, or at the Rate of Sixteen Pence *per* Thouſand Pounds, according to an ancient Table of Fees uſed in the Office. Theſe Fees belong to the Four Firſt Clerks only, and are equally divided amongſt them: the Share of each Clerk amounted in the Year ending at *Michaelmas* 1780, to One hundred and Eighty-two Pounds Nine Shillings. Upon the Iſſue, the Fees due to the Clerks are a certain Rate *per Cent.* ſimilar to thoſe due to the Teller, according to the Services for which the Money is iſſued, as inſerted in the Barons Report, with the like Variations and Exemptions.

Theſe Fees are received from the Perſons to whom Money is paid; and are divided in equal Shares amongſt the Four Firſt and the Four Second Clerks. Theſe Fees amounted, in the Year ending at *Michaelmas* 1780, to Eleven thouſand and Thirty-ſix Pounds Sixteen Shillings and Eight Pence; One Eighth Part of which to each Clerk, was, One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny. Each Firſt Clerk has alſo an Annual Gratuity from ſome of the public Offices, amounting to Forty-ſix Pounds Four Shillings a Year: theſe Fees and Gratuities received by him, as Firſt Clerk to Lord *Hardwick* in the Time above-mentioned, amounted to One thouſand Six hundred and Eight Pounds Five Shillings and One Penny; he alſo received from his Principal, Three hundred and Thirty-nine Pounds Fourteen Shillings, which was the Allowance received by him for the Payment of Clerks; in Conſideration of which he pays the Three Under Clerks; the Second Clerk, likewiſe, by Direction of the Teller, allowed out of his Share of his Fees to him as Firſt Clerk, Two hundred and Thirty Pounds, to make up the Deficiency of the Salaries paid by him to the Under Clerks, and as an additional Recompence for his Care and Trouble in the Execution of his Office. The Total of theſe Sums is Two thouſand One hundred and Seventy-ſeven Pounds Nineteen

Nineteen Shillings and One Penny; out of which he paid, for Taxes, Fifty-ſix Pounds; and to tne Three Under Clerks, Four hundred Pounds; and to Porters One Pound One Shilling; which reduced his clear Receipt to One thouſand Seven hundred and Twenty Pounds Eighteen Shillings and One Penny; the Whole of which Sum was received by him for his own Uſe, and was the Total Sum received by him for the Execution of this Office, during the Period above mentioned.

This Examinant further ſaith, That ever ſince he has been in the Office, which is upwards of Thirty-ſix Years, the Second Clerk has never attended or done any Buſineſs in the Office; he always paid to the Perſon, nominated by the Teller as the Second Clerk, the Share of the Fees belonging to that Office, retaining to his own Uſe the Sum directed by the Teller, except during a Vacancy, when he paid it to the Teller himſelf.

The Second Clerk's Fees amounted in the laſt Year to One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny, which was reduced by the Payment of Forty-two Pounds Ten Shillings for Taxes, and Two hundred and Thirty Pounds Allowance to the Firſt Clerk, and Five Shillings to the Porter, to One thouſand One hundred and Six Pounds Seventeen Shillings and One Penny; which Sum he paid to the Father of Mr. *Joſeph Yorke*, who is the Second Clerk, and under Age.

DANIEL WRAY.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 46.

The EXAMINATION of *William Price*, Eſquire, Deputy and Firſt Clerk to the Earl of *Northington*, One of the Tellers of the Exchequer; taken upon Oath the 16th of *November* 1781.

THIS Examinant ſaith, That he is Deputy and Firſt Clerk to the Earl of *Northington*, One of the Tellers of the Exchequer, and receives for him all the Emoluments which he is entitled to as Teller. For the Year ending at *Michaelmas* 1780, he received for Lord *Northington*, his Patent Fee of Thirty-one Pounds Thirteen Shillings and Four Pence, his Proportion of Fees being Seven thouſand and Thirty-eight Pounds Fifteen Shillings and One Halfpenny; his Share of the Allowances, paid pur-

ſuant to the Annuity Acts, Three hundred and Thirty-nine Pounds Fourteen Shillings and One Penny Farthing; and for the Rent of the Houſe belonging to him as Teller, Forty Pounds, making together Seven thouſand Four hundred and Fifty Pounds Two Shillings and Five Pence Three Farthings; out of which he paid for Taxes, Three hundred and Thirty-ſeven Pounds Seventeen Shillings and Six Pence; and for Salaries to Three Under Clerks, Three hundred and Ninety Pounds; and for Gratuities and incidental Expences, Forty-four Pounds Nineteen Shillings, amounting together to Seven hundred and Seventy-two Pounds Sixteen Shillings and Sixpence, which reduced his Profits, as Teller for that Year, to the Sum of Six thouſand Six hundred and Seventy-ſeven Pounds Five Shillings and Eleven Pence Three Farthings; all of which he has either paid to or received for the Uſe of Lord *Northington*; and, to the beſt of his Knowledge and Belief, is the Total Amount of the Profits of his Office, as Teller, for that Year.

He further ſaith, That as Firſt Clerk in this Office, he received, during the ſame Period, One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny, as his Share of the Fees; and One hundred and Eighty Two Pounds Nine Shillings, as his Share of the Bill Money; and Forty-ſix Pounds Four Shillings for Gratuities, making together One thouſand Six hundred and Eight Pounds Five Shillings and One Penny; out of which he paid, for Taxes, Forty-ſeven Pounds Ten Shillings; and other Expences, Four Pounds Four Shillings; together, Fifty-one Pounds Fourteen Shillings, which reduced the Whole Profits received by him from his Office for that Year, to One thouſand Five hundred and Fifty-ſix Pounds Eleven Shillings and One Penny; the Whole of which he received to his own Uſe.

The Second Clerk is appointed by the Teller, under his Hand and Seal. The Fees of the Second Clerk are received by the Firſt Clerk, and amounted, for the Time above mentioned, to One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny; out of which he paid, for Taxes, Forty-two Pounds Ten Shillings, and Five Shillings for Expences; which reduced the clear Amount to One thouſand Three hundred and Thirty-ſix Pounds Seventeen Shillings and One Penny; which Sum he paid to *Edward Woodcock*, Eſquire, as Second Clerk in this Office, who was appointed in 1763; but has not, that he knows of, attended or done any Buſineſs in the Office ſince his Appointment.

WM. PRICE.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 47.

N° 47.

The EXAMINATION of *Richard Welles*, Eſquire, Deputy and Firſt Clerk to Earl *Temple*, One of the Tellers of the Exchequer; taken upon Oath, the 16th of *November* 1781.

THIS Examinant ſaith, That he is Deputy and Firſt Clerk to Earl *Temple*, the Third Teller of the Exchequer, and receives for him all the Profits of his Office: That during the Year ending at *Michaelmas* 1780, the Groſs Profits of this Office amounted to Seven thouſand Four hundred and Fifty Pounds Two Shillings and Five Pence Three Farthings; out of which he paid, for Taxes, Three hundred and Thirty-ſeven Pounds Seventeen Shillings and Six Pence; for Three Under Clerks, Three hundred and Sixty Pounds; for other Expences, Forty-four Pounds Nineteen Shillings and Six Pence, making in all Seven hundred and Forty-two Pounds Seventeen Shillings, which reduced his clear Receipt, as Teller, to Six thouſand Seven hundred and Seven Pounds Five Shillings and Five Pence Three Farthings; which Sum he paid to Lord *Temple*.

He further ſaith, That the Fees, as Firſt Clerk, were One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny; the Share of the Bill Money, One hundred and Eighty-two Pounds Nine Shillings, and the Gratuities Forty-ſix Pounds Four Shillings, together, One thouſand Six hundred and Eight Pounds Five Shillings and One Penny; out of which he paid, Taxes, Forty-ſeven Pounds Ten Shillings, Expences Five Pounds Fifteen Shillings and Six Pence, making together, Fifty-three Pounds Five Shillings and Six Pence, which reduce the Profits of the Office of Firſt Clerk to One thouſand Five hundred and Fifty-four Pounds Nineteen Shillings and Seven Pence; out of which he retained to his own Uſe, Four hundred Pounds, being the Allowance made to him by Lord *Temple* for the Execution of this Office, and the Gratuities of Forty-ſix Pounds Four Shillings: He received no other Fee, Gratuity, or Reward whatever, for the Execution of this Office during the ſaid Period; for the Remainder, being One thouſand One hundred and Eight Pounds Fifteen Shillings and Seven Pence, he paid to Lord *Temple*.

Ever ſince he has been in the Teller's Office, which is upwards of Twenty-ſix Years, the Second Clerk has never to his Knowledge attended or done any Buſineſs in the Office; and ever ſince 1773, when he was appointed Deputy Teller, he has received the Fees of the Second Clerk, and remitted them to Lord *Temple*. During the laſt Year, the Second Clerk's Fees amounted to One thouſand Three hundred and Seventy-nine Pounds Twelve Shillings and One Penny; out of which was paid Forty-two Pounds Ten Shillings for Taxes; the Reſidue, being

One

One thouſand Three hundred and Thirty-ſeven Pounds Two Shillings and One Penny, he remitted to Lord *Temple*. He did not know who was the Second Clerk until after the Precept of this Board was received at the Exchequer, when he applied to Lord *Temple* for the Name of the Second Clerk in this Office, who gave him the Name of his Youngeſt Brother.

RICHD WELLES.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 48.

The EXAMINATION of *Charles Townſhend*, Eſquire, Deputy and Firſt Clerk to the honourable *John Jeffreys Pratt*, Fourth Teller of the Exchequer; taken upon Oath, the 19th *November* 1781.

THIS Examinant ſaith, That he is Deputy and Firſt Clerk to the honourable *John Jeffreys Pratt*, the Fourth Teller of the Exchequer; that he held the ſame Office under Mr. *Townſhend* the late Teller, who died in *May* 1780.

The Groſs Profits of this Office for One Year ending at *Michaelmas* 1780, conſiſting of the Patent Fees, the Fees of Iſſue, Allowance for Clerks, and the Rent for the Teller's Houſe, amounted to Seven thouſand Five hundred and Eleven Pounds Three Shillings and Seven Pence Three Farthings; out of which was paid, for Taxes, Three hundred and Twenty-nine Pounds Nine Shillings and Six Pence, and for Two Under Clerks, the whole Allowance received by the Teller for Clerks, being Three hundred and Thirty-nine Pounds Fourteen Shillings and One Penny Farthing; and for incidental Expences, One hundred and One Pounds Sixteen Shillings and Five Pence Three Farthings; amounting together to Seven hundred and Seventy-one Pounds One Shilling, which being deducted from the Groſs Profits, leaves the Sum of Six thouſand Seven hundred and Forty Pounds Two Shillings and Seven Pence Three Farthings, as the clear Profits of this Office during the ſaid Time; which Sum he received and paid to Mr. *Townſhend* and his Executors; and to Lord *Camden*, the Father of Mr. *Pratt*, in Proportion to the Time Mr. *Townſhend* and Mr. *Pratt* held this Office.

He

He further ſaith, That as Deputy he receives no Payment whatever; but as Firſt Clerk his Profits, conſiſting of the Bill Money, Fees upon the Iſſues, and Gratuities, amounted to One thouſand Six hundred and Eight Pounds Five Shillings and One Penny; out of which he paid, for Taxes, Forty-ſeven Pounds Ten Shillings; and for Gratuities, Five Pounds Fifteen Shillings and Six Pence; and ſince Mr. *Pratt*'s Appointment to the Office of Teller, in Addition to the Pay of the Senior Under Clerk, at the Rate of One hundred Pounds a Year, he paid to him Thirty-ſeven Pounds Twelve Shillings and a Farthing; which Deductions, amounting to Ninety Pounds Seventeen Shillings and Six Pence Farthing, reduces his clear Receipt to One thouſand Five hundred and Seventeen Pounds Seven Shillings and Six Pence Three Farthings; which Sum he received to his own Uſe, and is the whole Amount of the Profits of this Office received by him during the ſaid Period.

Ever ſince he has been Deputy Teller, which is about Twenty-three Years, during the Time Mr. *Townſhend* was Teller, the Second Clerk attended and executed Part of the Buſineſs of the Office, and received, to his own Uſe, all the Fees of the Second Clerk, ſubject to the Payment of the Taxes only; there were then but Two Under Clerks, who were paid between them, the whole Allowance for Clerks, deducting the Six Penny Duty; and the Second Clerk, Mr. *Jones*, received all the Second Clerk's Fees that accrued in the Year above mentioned, till the Time of Mr. *Townſhend*'s Death, which amounted to Eight hundred and One Pounds Two Shillings and One Penny, out of which he paid his Proportion of the Taxes, being Twenty-ſix Pounds Ten Shillings and Ten Pence, which reduced his clear Receipt to Seven hundred and Seventy-four Pounds Eleven Shillings and Seven Pence. Mr. *Pratt* appointed Mr. *Greenland* to the Office of Second Clerk, but he has not attended the Office ſince his Appointment: The Share of the Second Clerk's Fees for the Remainder of the ſaid Year, amounted to Five hundred and Seventy-eight Pounds Ten Shillings, out of which was paid for the Share of the Taxes, Fifteen Pounds Nineteen Shillings and Six Pence; and to Mr. *Jones*, the Senior of the Under Clerks, One hundred and Fifty Pounds Eight Shillings and Two Pence Three Farthings, being ſo much of the Sum of Four hundred Pounds allowed to Mr. *Jones*, out of the Second Clerk's Fees, as accrued between the Time of Mr. *Pratt*'s Appointment and *Michaelmas* 1780, which reduced the Second Clerk's Fees for that Period, to Four hundred and Twelve Pounds Two Shillings and Three Pence Farthing; which Sum he paid to Lord *Camden*.

There are now Three Under Clerks, all of whom give Security to the Deputy Teller, by Bond, themſelves and Sureties in Two thouſand Pounds; the Senior, Mr. *Jones*, has a clear Salary of Five hundred Pounds a Year, One hundred Pounds paid him by the Firſt Clerk, and Four hundred Pounds out of the Second Clerk's Fees; the Two other Clerks have divided between them the Whole of the Allowance to the Teller for the Clerks, deducting Eight Pounds Ten Shillings a Year, being the Amount of the Sixpenny Duty.

The Gratuities received by the Under Clerks are chiefly from Public Offices; and do not, as he is informed and believes, exceed in the Whole,

in all the Four Offices, Eighty Pounds a Year. The uſual Hours of Attendance at this Office, are from before Ten until after One, Holidays excepted.

He believes, that in Time of Peace, the Nett Profits of the Office of Teller do not exceed Two thouſand Six hundred Pounds a Year; and of the Office of Firſt Clerk, Seven hundred Pounds a Year; and of Second Clerk, Five hundred Pounds a Year.

CHA. TOWNSHEND.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 49.

N° 50.

To the Commiſſioners appointed to examine, take, and ſtate, the Public Accounts of the Kingdom.

An Exact STATE of the Salaries, Fees, and Gratuities received by the Chamberlains of the Exchequer and their Deputies, with the Total Amount thereof received by them, and each of them, from the 29th of *September* 1779 to the 29th of *September*, 1780.

	Salary.			Wardrobe Money.			Total.		
Montague Burgoyne, Eſquire, Chamberlain	52	3	4	13	6	6			
Land Tax, and 6 *d. per* Pound Civil Liſt deducted	5	6	4	Deduct Fees 1	6	8			
	46	17	-		11	19	10		
The Honourable *Frederick North*, Chamberlain	52	3	4	13	6	6			
Land Tax, and 6 *d. per* Pound Civil Liſt deducted	5	6	4	Deduct Fees 1	6	8			
	46	17	-		11	19	10		
	93	14	-		93	14	-		
								117	13	8

Salaries and Fees of the Deputies, on the Receipt Side of the Exchequer, for ſtriking Tallies.

Abraham Farley, Eſquire, Deputy.

By Debenture	10	-	-
By Termly Orders from the Treaſury	40	-	-
By an ancient Allowance from the Treaſury for Attendance in Time of Vacation	7	-	-
For locking up His Majeſty's Treaſure as Senior Deputy Chamberlain	40	-	-
	97	-	-
Deduct 6 *d. per* Pound Civil Liſt, and 1 *s.* per Pound	6	18	6
	90	1	6
For Tallies ſtruck on the Cuſtoms	47	3	6
- - - - Stamps	14	14	6
- - - - Exciſe	89	1	6

For Tallies on Land Tax, Window Duties, Servants, Sheriffs Proffers, Salt Duties, Hawkers and Pedlars, Hackney Coaches, Seizures, and other ſmall Duties, the Fees of which cannot be particularly aſcertained — — — — —	42	17	11
Allowance from the Treaſury for Tallies ſtruck on Contributions to Annuities and Lottery —	70	13	3
Gratuity from the Paymaſter of the Army — — — —	3	13	6
	358	5	8
Land Tax deducted — — — — — —	12	—	—
	346	5	8

ABRAM. FARLEY.

William Hammond, Eſquire, Deputy.

By Debenture — — — — — —	10	—	—
By Termly Orders from the Treaſury — — — —	40	—	—
By an ancient Allowance from the Treaſury for Attendance in Time of Vacation —	7	—	—
	57	—	—
Deduct 6 *d. per* Pound Civil Liſt — — — — —	1	8	6
	55	11	6
For Tallies ſtruck on the Cuſtoms — — — — —	47	3	6
— — — — Stamps — — — — —	14	14	6
— — — — Exciſe — — — — —	89	1	6
For Tallies on Land Tax, Window Duties, Servants, Sheriffs Proffers, Salt Duties, Hawkers and Pedlars, Hackney Coaches, Seizures, and other ſmall Duties, the Fees of which cannot be particularly aſcertained — — — — —	42	17	11
Allowance from the Treaſury for Tallies ſtruck on Contributions to Annuities and Lottery —	70	13	3
Gratuity from the Paymaſter of the Army — — — —	3	13	6
	323	15	8
Land Tax deducted — — — — — —	17	7	—
	306	8	8
	346	5	8
	652	14	4

W. HAMMOND.

Salaries and Fees of the Deputies on the Court Side of the Exchequer, for joining Tallies.

James Galloway, and *George Roſe*, Eſquires, Deputies.

By Debenture, each — — — —	5	—	—	10	—	—
Exciſe Fees, each, for the Year's Account ending *Midſummer* 1779 —	88	8	9	176	17	6
Cuſtom Fees each, for the Year's Account ending *January* 1778 —	105	1	—	210	2	—
Stamp Fees, each — — — — —	21	9	6	42	19	—
Tallies on Contributions to Annuities and Lottery, each * — —	86	18	9	173	17	6
Land Tax, Window Duties, Sheriffs Proffers, Salt Duties, Hackney Coaches, Hawkers and Pedlars, Seizures, and other ſmall Duties, including the *Midſummer* Cuſtom Fee of £. 10 4 *s.* — —	41	15	8	83	11	4
Tallies for the Four and Half *per Cent.* Duties for the Years 1775, 1776 1777, and 1778, which were joined within the Period of this Account, each — — — — —	4	5	8	8	11	4
				705	18	8
Deductions for Land Tax and the Tax of 1 *s.* in the Pound, and 6 *d.* in the Pound on the Debentures, each — — —	16	2	6	32	5	—

Total of the Deputies on the Court Side — — — — —			673	13 8
Total of the Deputies on the Receipt Side — — — — —			652	14 4
Total of the Chamberlains and their Deputies — — — —	£	1,444	1	8

JAMES GALLOWAY.
GEORGE ROSE.

* This Sum includes the Fees on the Loan Tallies for Two Years, but as they happened to be received within the Time for which this Account was directed to be made out, they are both included. £. 83 2 *s.* 6 *d.* was received *Oct.* 12th 1779, for the Loan Tallies in 1778; and £. 90 15 *s.* was received *Auguſt* 3d 1780, for the Loan Tallies in 1779.

N°. 51. The Chamberlains, or their Deputies, are not intitled to any Fees on the Iſſue or Payment of any Monies whatſoever out of the Exchequer.

N° 51.

The EXAMINATION of *Abraham Farley*, Eſquire, Deputy to *Montague Burgoyne*, Eſquire, One of the Chamberlains of the Exchequer; taken upon Oath, 21ſt and 22d *November* 1781.

THIS Examinant ſaith, That he is Deputy Chamberlain in the Receipt of the Exchequer to *Montague Burgoyne*, Eſquire, One of the Chamberlains of the Exchequer. The Chamberlain is appointed by the Crown, by Letters Patent, to hold his Office for Life, and to exerciſe it by himſelf, or his Deputy or Deputies. Mr. *Burgoyne* does not execute any Part of the Buſineſs of this Office himſelf, but the Whole of it by his Deputies. He has been Deputy Chamberlain ever ſince the Year 1735 to Three ſucceſſive Chamberlains, none of whom ever executed any Part of the Buſineſs themſelves.

This Office, on the Receipt Side, conſiſts of Two Chamberlains and Two Deputies, and no other Officer; it is called The Tally Court, whoſe Buſineſs it is, to ſtrike Tallies for the Perſons who pay Money into the Exchequer; this Tally is an Acquittance, and conſiſts of Two Parts, the Tally which is delivered to the Perſon who pays, and the Counterpart, called the Foil, which the Deputy Chamberlain on the Court Side takes and keeps until the Perſon paſſes his Accounts, the Sum paid in being cut upon the Tally, and the Name of the Perſon, the Date and the Head of Duty, being wrote on each Side by the Tally Writer, and the Tally being ſplit into Two Parts, the Senior of the Two Deputy Chamberlains, both of whom conſtantly attend, reads the Tally, the other holds the Foil, and ſees that it agrees with the Tally, and the Clerk of the Introitus ſees that it agrees with his Entry of the Receipt. In this Office are kept the Standard, Weights, and Meaſures; the Weights and Meaſures delivered to the Subjects are here ſized and ſealed; this happens but ſeldom. The Chamberlains alſo have each a Key to the Treaſury, where the Standard Pieces of Gold and Silver are kept, and attend at the Trial of the Pix, which happpens Once in Five or Six Years.

The Chamberlain is intitled to a Salary of Fifty-two Pounds Three Shillings and Four Pence a Year, paid him Half Yearly by Debenture, by virtue of the Dormant Warrant; which Salary is reduced, by the Land Tax and Six Penny Duty, to Forty-ſix Pounds Seventeen Shillings; this Sum the Deputy receives, and pays to the Chamberlain.

He further ſaith, The Deputy is appointed by Deed, under the Hand and Seal of the Chamberlain: He is intitled, as Senior Deputy, to Four ancient Salaries, of Ten Pounds, Forty Pounds, Seven Pounds, and Forty Pounds a Year, making together Ninety-ſeven Pounds, paid to him by Order or Debenture. He is alſo intitled, as Deputy in general, to One Eighth, and in a very few Inſtances to a greater Share of the Fees paid by the Perſons paying Money into the Exchequer for ſtriking their Tallies, which

Fees

Fees are eſtimated, in ſome Caſes, by the Tally, and in others by the Sum paid in, according to an ancient Table of Fees hung up in the Tally Office. When the Tallies are taken from the Office, which is frequently many Days after the Payment in, the Perſon applying pays the Fees, which Fees are divided generally Twice a Week into Four Parts, One for the Auditor and his Clerk, One for the Clerk of the Pells and his Clerk, One for the Tally Cutter, and One for the Two Deputy Chamberlains, in equal Shares; in One or Two trifling Caſes this Diviſion is not adhered to: This has been the Uſage ever ſince he has been in the Office. His Share of theſe Fees for the Year ending at *Michaelmas* 1780, amounted to One hundred and Ninety-three Pounds Seventeen Shillings and Five Pence.

The Fees ariſing from the Tallies ſtruck on the Contributions to Annuities and the Lottery, and for ſome other ſmall Payments, are allowed by the Treaſury, and amounted in that Year to Seventy Pounds Thirteen Shillings and Three Pence; he alſo received a Gratuity of Three Pounds Thirteen Shillings and Six Pence; which ſeveral Sums amounted to Three hundred and Sixty-five Pounds Four Shillings and Two Pence: Out of which he paid, for Taxes, Eighteen Pounds Eighteen Shillings and Six Pence, which reduced his clear Receipt to Three hundred and Forty-ſix Pounds Five Shillings and Eight Pence, out of which he paid to his Principal Seventy Pounds, being the Sum he pays to him annually by Agreement, out of the Profits of his Office; the Remainder, being Two hundred and Seventy-ſix Pounds Five Shillings and Eight Pence, he kept for his own Uſe, and received no other Salary, Fee, or Gratuity whatever, for the Execution of this Office, during the ſaid Time. He further ſaith, That the One Shilling and Six Penny Duties are deducted in the Teller's Office, and the Land Tax is paid to the Collector.

As Senior Deputy Chamberlain he keeps One of the Keys to the Tellers Cheſts, and attends whenever they are opened, for which Service, he receives One of the Salaries of Forty Pounds a Year abovementioned.

ABRAM. FARLEY.

Guy Carleton,
T. Anguiſh,
Geo. Drummond.

N° 52.

The EXAMINATION of Mr. *William Hammond*, Deputy to the Honourable *Frederick North*, One of the Chamberlains of the Exchequer; taken upon Oath, 26th *November* 1781.

THIS Examinant ſaith, That he is Deputy Chamberlain in the Receipt of the Exchequer to the Honourable *Frederick North*, One of the Chamberlains of the Exchequer; he was before Deputy to Sir *Simeon Stewart*, who never executed, nor does the preſent Chamberlain execute, any Part of the Buſineſs of the Office. He receives, as Deputy, the like Salaries and Fees as are received by the Senior Deputy, except the Salary of Forty Pounds a Year for locking up the Treaſure. Theſe Salaries and Fees amounted in the Year ending at *Michaelmas* 1780, to Three hundred and Twenty-five Pounds Four Shillings and Two Pence; out of which he paid for Taxes Eighteen Pounds Fifteen Shillings and Six Pence, which reduced the Nett Receipt to Three hundred and Six Pounds Eight Shillings and Eight Pence. He does not receive this Sum to his own Uſe, but accounts for the Whole of it (except the Gratuity of Three Pounds Thirteen Shillings and Six Pence, from the Paymaſter General of the Forces, and another ſmall Sum of about Ten or Fifteen Shillings) to his Principal, and receives from him a Salary of Fifty Pounds a Year, and no more, for the Execution of this Office; which is the Salary that has been paid to him ever ſince he has been Deputy.

W. HAMMOND.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Saml Beachcroft,
Geo. Drummond.

N° 53.

The EXAMINATION of Mr. *James Galloway*, Deputy to the Honourable *Frederick North*, One of the Chamberlains of the Exchequer; taken upon Oath, 26th *November* 1781.

THIS Examinant ſaith, That he is Deputy on the Court Side of the Exchequer, to the Honourable *Frederick North*, One of the Chamberlains of the Exchequer: He is appointed Deputy by Deed, and

and executes the Buſineſs of this Office; the Principal executes no Part of it.

This Office on the Court Side conſiſts of the Two Chamberlains, Two Deputies, and a Clerk; and the Buſineſs is to receive from the Tally Court, and keep the Foils, until an Account is brought to be juſtified, at which Time the Tallies for the Sums paid into the Exchequer are produced with the Account, and left with the Deputy Chamberlain, who compares the Tallies with the Foils, and if they agree, a peculiar Mark is made on each, by an Inſtrument kept for that Purpoſe, by which Mark the Officers of the Pipe know that the Tallies have been examined and approved in this Office. The Deputy certifies upon the Account, that the Tallies are received and joined; an Entry of them is made in a Book, the Account is delivered back, and the Tallies kept till called for by, and delivered to, the Clerk of the Pipe. The Foils continue in the Office. Unleſs the Tally is produced, the Account never is, and cannot be, paſſed in this Office.

The Chamberlain is intitled to an ancient Salary of Fifty-two Pounds Three Shillings and Four Pence, paid by Debenture, and ſubject to Taxes, amounting to Five Pounds Six Shillings and Four Pence; he is alſo intitled to Thirteen Pounds Six Shillings and Six Pence, in lieu of Veſtures, ſubject to One Pound Six Shillings and Eight Pence for Fees: The clear Sum ariſing from theſe Two Payments, is Fifty-eight Pounds Sixteen Shillings and Ten Pence; which Sum he receives and pays to the Uſe of Mr. *North*.

He receives, as Deputy, an ancient Salary of Five Pounds a Year, payable by Debenture and Fees from the Accountants or their Agents, for joining Tallies, according to an ancient Table hung up in the Office. The Fees on the Loans are paid by Order of the Treaſury at the Exchequer; all the Fees are equally divided between the Two Deputies.

The Salary and Fees received by him in the Year ending at *Michaelmas* 1780, amounted to Three Hundred and Fifty-two Pounds Nineteen Shillings and Four Pence, out of which he paid, for Taxes Sixteen Pounds Two Shillings and Six Pence, and to the Clerk Twelve Pounds Ten Shillings, which reduced the clear Receipt, during that Year, to Three hundred and Twenty-four Pounds Six Shillings and Ten Pence; this Sum he paid, Part to the Repreſentatives of Sir *Simeon Stewart*, and Part to the Uſe of Mr. *North*, who was appointed Chamberlain during that Year, deducting therefrom Fifty Pounds, being the annual Salary allowed to him, both by Sir *Simeon Stewart* and Mr. *North*, for the Execution of this Office, beſides which he received no other Fee or Gratuity whatever.

It is not neceſſary that both the Deputies ſhould always attend, in general the Buſineſs may be done by One; but for greater Expedition, the Attendance of both is ſometimes neceſſary. The Clerk is paid a Salary of Twenty-five Pounds a Year.

JAMES GALLOWAY.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 54.

N° 54.

The EXAMINATION of *George Roſe*, Eſquire, Deputy to *Montague Burgoyne*, Eſquire, One of the Chamberlains of the Exchequer; taken upon Oath, 28th *November* 1781.

THIS Examinant ſaith, That he is Deputy Chamberlain on the Court Side of the Exchequer, to *Montague Burgoyne*, Eſquire, One of the Chamberlains. He receives for Mr. *Burgoyne* a Payment of Thirteen Pounds Six Shillings and Six Pence a Year, out of the Great Wardrobe for Veſtures, reduced, by One Pound Six Shillings and Eight Pence paid for Fees, to Eleven Pounds Nineteen Shillings and Ten Pence. As Deputy, he receives a Salary of Five Pounds a Year (which he reſerves to himſelf) and a Moiety of the Fees, which amounted, in the Year ending at *Michaelmas* 1780, to Three hundred Forty-ſeven Pounds Nineteen Shillings and Four Pence; out of which he paid, for Taxes Sixteen Pounds Two Shillings and Six Pence, and ſome incidental Expences not exceeding Three Pounds, which reduced the clear Receipt to about Three hundred Twenty-eight Pounds Sixteen Shillings and Ten Pence: This Sum, together with the Wardrobe Money, he paid to his Principal, and was allowed by him, for the Execution of this Office Seventy-two Pounds Ten Shillings a Year, out of which he paid Twelve Pounds Ten Shillings to the Under Clerk: He believes the Produce of the Year above-mentioned, exceeded the Average Produce of former Years by about Forty Pounds, the Loan Tallies of a former Year being received in that Year.

GEORGE ROSE.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 55.

To the Commiſſioners appointed to examine, take, and ſtate, the Public Accounts of the Kingdom.

An exact STATE of the Salary, Fees, and Gratuities, received by *Thomas Lamb*, Eſquire, Tally Cutter in His Majeſty's Exchequer, and by his Deputy *Charles Alexander*, from the 29th *September* 1779 to the 29th Day of *September* 1780; *viz.*

				£.	s.	d.
By Salary or Annual Payments out of the Civil Liſt	—			5	7	3
By Allowance from the Lords of the Treaſury out of the Civil Liſt, for cutting Tallies on the Contributions	—			141	6	6
By Amount of Fees for cutting Tallies on the Monies paid in on the ſeveral Duties	—	—	—	366	7	10
Salary to his Deputy for grinding Tools	—		—	1	10	—
Gratuities received by his Deputy	—	—	—	1	3	6
				515	15	1
Land Tax paid by the Tally Cutter	—		—	14	10	—
		Total	— £.	501	5	1

N. B. The above Sums paid out of the Civil Liſt is the Nett Money received after the Deduction of 6*d.* in the Pound.

CHS ALEXANDER, Depy.

Exchequer the 10th Day of *October* 1781.

N° 56.

The EXAMINATION of Mr. *Charles Alexander*, Deputy Tally Cutter in the Receipt of His Majeſty's Exchequer; taken upon Oath 29th *November* 1781.

THIS Examinant ſaith, That he is Deputy Tally Cutter to *Thomas Lamb*, Eſquire, who holds the Office of Tally Cutter, under an Appointment from the Lords of the Treaſury during Pleaſure; he has been Deputy about Seven Years, and has executed the whole Buſineſs of this Office himſelf with occaſional Aſſiſtance. Mr. *Lamb* has not executed, nor

has it, as he believes, been uſual for the Principal to execute any Part of it.

This Office conſiſts of Two Perſons only, the Tally Cutter and his Deputy; the Buſineſs is to take from the Tellers Bills the Sums received, and to prepare the Tallies by ſquaring them and cutting upon them the Sums in Notches, after which he delivers them to the Tally Writer. The Profits of this Office to the Principal conſiſts of Two Payments, of Five Pounds Ten Shillings a Year, payable by Order and Debenture, and of an Allowance for cutting Tallies on Contributions payable by Warrant from the Treaſury; this Sum varies as the Loans vary, and amounted in the Year ending at *Michaelmas* 1780 to One hundred and Forty-one Pounds Six Shillings and Six Pence; theſe Sums are paid out of the Civil Liſt: He is alſo entitled to One Fourth Part of the Sums paid for Tallies (with a few Exceptions) received by the Deputy Chamberlains in the Tally Court from the Perſons taking out their Tallies; this Fourth Part amounted in the ſame Year to Three hundred and Sixty ſix Pounds Seven Shillings and Ten Pence: Theſe Sums together amount to Five hundred and Thirteen Pounds Four Shillings and Four Pence; out of which he paid, for Land Tax Fourteen Pounds Ten Shillings, the Sixpenny Duty on the Salary Two Shillings and Nine Pence, and Allowances to his Deputy, Fifty-ſeven Pounds One Shilling and Three Pence, which reduced his clear Receipt for that Year to Four hundred and Forty-one Pounds Ten Shillings and Four Pence; which Sum he received for, and paid to Mr. *Lamb*. The Deputy has a ſmall Annual Payment of One Pound Ten Shillings from the Uſher for grinding Tools, and ſome ſmall Gratuities, amounting to One Pound Three Shillings and Six Pence; he was allowed by his Principal a Salary of Fifty Pounds a Year, and Five *per Cent.* on the Treaſury Allowance, all which amounted in that Year to Fifty-nine Pounds Fourteen Shillings and Nine Pence.

CHS ALEXANDER.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Geo. Drummond.

N° 57.

TABLE of Fees payable to the Officers and Clerks of the Tally Court.

	£.	s.	d.
Alienations — — — —	—	10	—
Baronets — — — —	1	10	—
Compoſitions — — — —	—	2	—
Cuſtoms and Exciſe, Salt, Hides, and ſuch like Duties, *per* £. 1,000 — — — —	—	2	—

Eſcheators

	£.	s.	d.
Eſcheators of Counties and Cities — — —	—	6	8
Farmers of Licences upon new Grants — —	—	10	—
Fines of Leaſes and Firſt Fruits — — —	—	6	—
Hawkers and Pedlars — — —	—	10	—
Impreſt Money repaid, 2 *s.* *per* £. 1,000, or *per* Tally	—	10	—
Innovate Tally — — — —	—	14	8
Land Tax, Houſes, *&c.* — —	—	2	—
Proffers for Year — — — —	—	6	—
Proffers for a Bailwick, yearly — —	—	2	2
Purchaſed Lands — — — —	—	10	—
Redemption of Lands — — —	1	—	—
Remainders of Accounts — — —	—	6	—
Rents of Grants *per* ½ Year — — —	—	10	—
Rent of Hackney Coaches and Chairs, and ſuch like Duties -	—	10	—
Rent of Lands — — — —	—	2	—
Reward for the Chaplains and Converts at the Rolls —	—	13	4
Reward to the Sheriffs — — —	—	12	—
Sale of Recuſants Goods and of forfeited Eſtates for Treaſon	—	10	—
Sale of Woods — — — —	—	6	—
Seizures — — — —	—	2	6
Sheriffs Remainders of Accounts — —	—	2	—
Tenths of the Clergy for each Year — —	—	2	—
Wine Licences — — — —	—	10	—
Brewers Forfeitures, and ſuch like Forfeitures — —	—	10	—
Payments made by Collectors or Commiſſioners of Taxes, for each Collector or Commiſſioner — —	—	3	4

The Fees in the Tally Court are divided as follows, with ſome trifling Exceptions:

One Fourth to the Two Deputy Chamberlains.
One Fourth to the Auditor and his Clerk.
One Fourth to the Clerk of the Pells and his Clerk.
One Fourth to the Tally Cutter.

ABRAM FARLEY, } Deputy Chamberlains.
WM. HAMMOND, }

WM. JONES, Clerk to the Auditor.
HENRY THOMAS, Clerk to the Clerk of the Pells.
CHS. ALEXANDER, Deputy to the Tally Cutter.

N° 58.

N° 58.

TABLE of Fees of the Deputy Chamberlains of His Majesty's Exchequer, on the Court Side.

	£.	s.	d.
For Sheriffs Proffers of Counties, for a Year —	—	6	8
D° ——— ———-of Cities for D° —	—	3	4
Tally for Liberty, each Year —	—	1	8
Fee Farm Rent — ———	—	1	8
Compoſition ——— —	—	1	8
Pro Tally -- — — —	—	1	8
Seizure of Sheriff, or Diſtringas — —	—	1	—
Remainder of Account — —	—	1	—
Baronets Tally — — —	—	13	4
Great Farm, each Year's Rent —	—	10	—
Tallies of Exciſe *per* Hearth Money —	—	2	—
Cuſtoms and Impoſitions *per* £1000. —	—	2	—
Salt Tallies — — —	—	2	—
Tallies of Receivers of Land Tax and Houſes	—	1	—
Stamps — — —	—	1	—
Poſt Office — — —	—	1	—
Hackney Coaches — — —	—	1	—
Hawkers and Pedlars — —	—	1	—
Civil Liſt Duty, 6*d* — — —	—	1	—
Impreſs Money repaid — —	—	1	—
Firſt Fruits and Tenths — — —	—	1	—
Alienation — — —	—	1	—
Treaſury Loans *per* Tally, or £1000. —	—	—	3
Sale of Lands — — —	—	6	8
Fines of Leaſes each Rent — —	—	1	—
Certificate — — —	—	2	6
Tallies for 1*s* Deduction on Places, &c. —	—	2	—
Innovate — — — —	—	1	—
Tally altered — — —	—	1	—
Search — — — —	—	16	8
Sale of French Prizes, *per* £1000. —	—	2	—

GEORGE ROSE, JAMES GALLOWAY.

N° 60.

To the Commiſſioners of the Public Accounts.

Gentlemen,

IN Obedience to your Precept, bearing Date *July* 24th 1781, the following Account is an exact State of the Salaries, Fees, and Gratuities received by the Uſher of the Exchequer, his Deputy, Clerk, and Yeoman Uſher, in the Year 1780, reckoning from *Michaelmas* 1779 to *Michaelmas* 1780.

Michaelmas Term 1779, and *Hilary* Term 1780.	£.	s.	d.
Uſher's Patent Fee — — —	6	13	4
Liberate Fee — — —	5	—	—
Diets in the above Terms, at $\frac{3}{4}$ *d. per* Day — —	—	2	$9\frac{3}{4}$
Diets in the above Vacations, at 2*d. per* Day —	—	16	8
For Two Grooms attending the ſaid Receipt —	—	13	4
For a Winter Livery from the Chamberlain's Office in the City — — — —	3	—	—
For Rent of a Cellar (now given up) —	6	6	—
For Rent of the Engine Houſe — —	3	—	—
Profits upon the Service of the Treaſury and Exchequer, with Stationary of all Sorts, and Fees — —	1,674	7	$10\frac{3}{4}$
	1,700	—	—
Uſher's Deputy.			
Salary and Fees — — — —	244	12	2
Uſher's Clerk.			
Salary, Fees and Gratuities — —	67	9	—
Yeoman Uſher.			
Liberate Fee — — — —	2	—	—
Diets in the above Terms, at $\frac{3}{4}$ *d. per* Day — —	—	2	$9\frac{3}{4}$
Diets in the above Vacations, at 2 *d. per* Day —	—	16	8
For Care of the Clock in the Tally Court, and opening and ſhutting the Portcullis — — —	1	5	—
For keeping a Dog in the above Terms and Vacations, at 6*d. per* Week — — —	—	10	7
For ſweeping the Tally Writers Office —	1	—	—
For carrying Tallies from the Old Pells to the Tally Court — — — —	2	—	—
Salaries, Fees, and Gratuities — —	12	3	—
	19	18	$-\frac{3}{4}$

Easter and *Trinity* Term 1780.	£.	s.	d.
Uſher's Liberate Fee — — —	5	—	—
Treaſury Order — — — —	5	—	—
Diets in the above Terms at $\frac{3}{4}^{d}$ *per* Day —	—	2	$8\frac{1}{4}$
Diets in the Vacations at 2*d. per* Day — —	1	9	6
For Two Grooms attending the Exchequer —	—	13	4
For Rent for the Engine Houſe — —	3	—	—
Profits upon the Service of the Treaſury and Exchequer with Stationary of all Sorts, and Fees — —	2,484	14	$5\frac{3}{4}$
	2,500	—	—
Uſher's Deputy.			
Salary, Fees, and Gratuities — — —	278	18	3
Uſher's Clerk.			
Salary, Fees, and Gratuities — — —	58	12	—
Yeoman Uſher.			
Liberate Fee — — — —	2	—	—
Diets in the above Terms at $\frac{3}{4}^{d}$ *per* day — —	—	2	$8\frac{1}{4}$
Diets in the Vacations at 2*d. per* Day — —	1	9	6
For Care of the Clock in the Tally Court, and opening and ſhutting the Portcullis — —	1	5	—
For keeping a Dog in the above Terms and Vacations at 6*d. per* Week — — —	—	16	—
For ſweeping the Tally Writer's Office — —	1	—	—
For carrying Tallies from the old Pells to the Tally Court — — —	2	—	—
Salary, Fees, and Gratuities — —	13	19	6
For ſealing Coal Sacks, in the whole Year, about —	17	—	—
	39	12	$8\frac{1}{4}$

Gentlemen,

I beg Leave to obſerve, that the Uſher's Profits were more in the above Year, than they ever were before or have been ſince, and that the Salaries of his Deputy, Clerk, and Yeoman Uſher, are paid by him.

CHA^{s} BEDFORD, Dep^{y} Uſher.

N° 61.

The EXAMINATION of *Charles Bedford*, Eſquire, Deputy to the honourable *Horace Walpole*, Uſher of the Exchequer; taken upon Oath the 3d, 5th, and 6th *December* 1781.

THIS Examinant ſaith, That he is Deputy Uſher of the Receipt of the Exchequer to the honourable *Horace Walpole*, the Uſher; he was appointed by Deed, under the Hand and Seal of the Uſher, and has been Deputy Seven Years. The Uſher is appointed by Letters Patent for Life, to exerciſe his Office by himſelf, or his Deputy or Deputies. He believes it has always been uſual for the Uſher to execute his Office by Deputy; the preſent Uſher tranſacts no Part of the Buſineſs himſelf, it is all done by the Deputy.

The Office conſiſts of the Uſher, his Deputy, and a Clerk, who is now alſo Yeoman Uſher; the Uſher appoints them all.

It is the Buſineſs of this Office to ſupply the Treaſury and Exchequer with all Kinds of Stationary Ware, Tables, Deſks, and Turnery Ware, and the Exchequer with Coals; to keep the Keys of the Doors of the Exchequer, and to employ the Perſons who do Repairs to the Exchequer, and the Inſide of the Treaſury. The Advantages to the Uſher ariſe either from certain ſmall Half Yearly Payments, or from the Profits he makes by his ſupplying the Treaſury and Exchequer with theſe Articles, at a Rate according to an ancient Table of allowed Prices, kept in the Offices of the Uſher and Auditor. He has a Profit of Forty *per Cent.* upon extraordinary Articles not included in the Table, and Three Shillings and Six Pence in the Pound on Bills for Repairs. He delivers nothing to any Office without a Note, ſpecifying the Article wanted; and every Half Year he makes out an Account for each Office of every Article he has ſerved to that Office, which Accounts are both compared with the Notes, and ſigned by the Deputies or Firſt Clerks in each Office, and are the Uſher's Vouchers: Two Liberates are then made out, one for the old, the other for the new Offices; theſe Liberates contain all the Articles in thoſe Vouchers, with the Prices; they are carried with the Vouchers to the Auditor; they are there examined and ſigned by him, then ſigned by the Chancellor of the Exchequer, after which they are paid, by Orders under the General Letters Patent dormant. All theſe Fees and Profits that accrued to the Uſher during the Year ending at *Michaelmas* 1780, amounted to Five thouſand Two hundred and Ninety-three Pounds Six Shillings and One Farthing; out of which he paid, for Taxes, Four hundred and Seventy-ſix Pounds and Five Pence Farthing; for Fees at the Treaſury and the Exchequer, Forty-ſix Pounds Eighteen Shillings; for incidental Expences, One hundred and Five Pounds Fourteen Shillings and Ten Pence; to his Deputy, a Salary of One hundred and Forty-four Pounds, and One Third of the Poundage on the Bills for Repairs, Two hundred and Thirty-four Pounds Four Shillings and Six Pence; to the Clerk, a Salary of Fifty Pounds, and as Yeoman Uſher, Thirty-ſix Pounds, Eight Shillings and Three Pence, amounting together to One thouſand and Ninety-three Pounds Six Shillings and One Farthing;

Farthing; which reduced his clear Receipt for that Year, to Four thouſand Two hundred Pounds, which Sum he paid to Mr. *Walpole*; The Sums contained in the Four Liberates for that Year amounted to Fourteen thouſand Four hundred and Forty Pounds Three Shillings and Six-pence.

He further ſaith, That as Deputy Uſher he received from his Principal a Salary of One hundred and Forty-four Pounds, and a Third Part of the Poundage on the Bills for Repairs, Two hundred and Thirty-four Pounds Four Shillings and Six-pence; and Fees from the Stationer and others, One hundred and Forty-five Pounds Five Shillings and Eleven Pence, making together Five hundred and Twenty-three Pounds Ten Shillings and Five Pence, reduced, by Four Pounds paid for Taxes, to Five hundred and Nineteen Pounds Ten Shillings and Five Pence, which was the whole Nett Profits of this Office for that Year. That he hath been informed by the Clerk, and believes it to be true, that he is paid by the Uſher, a Salary of Fifty Pounds a Year, and he received in Gratuities, Seventy Six Pounds One Shilling, making together One hundred and Twenty-ſix Pounds One Shilling; as Yeoman Uſher he received from the Uſher a Salary of Ten Pounds for Incidents, Twenty-ſix Pounds Eight Shillings and Three Pence, and in Gratuities from others, Twenty-three Pounds Two Shillings and Six Pence, together, Fifty-nine Pounds Ten Shillings and Nine Pence.

The Two Liberates for the old Offices amounted in the Year 1780 to Twelve thouſand Three hundred and Thirteen Pounds Nine Shillings and Five Pence Halfpenny; of which, Three thouſand Four hundred and Eighty-ſeven Pounds Fourteen Shillings and Seven Pence, was for Repairs, and Ninety-ſix Pounds for Coals. Theſe Liberates are paid out of the Civil Liſt; the Two Liberates for the new Offices amounted to Two thouſand One hundred and Twenty-ſix Pounds Fourteen Shillings and One Halfpenny, of which, Five hundred and Twenty-eight Pounds Six Shillings and Eleven Pence, was for Repairs, and Eighty-five Pounds Ten Shillings for Coals: Theſe Two are paid out of other Funds.

CHA. BEDFORD.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd. Neave,
Saml. Beachcroft,
Geo. Drummond.

N° 62.

An ACCOUNT of the Salaries, Allowances, Fees and Gratuities, received by each Officer and Clerk in the Office of the Uſher of His Majeſty's Exchequer, with the Deductions paid by, and the Nett Receipt of each, for the Year 1780; diſtinguiſhing the Sums paid by the Public from thoſe paid out of the Civil Liſt, and by Individuals.

OFFICES.	NAMES.	Salaries and Allowances.	Fees and Gratuities	Total of Salaries, Allowances, Fees and Gratuities.	By whom paid.			Deductions.			Nett Receipt, 1780.
					By the Public.	Out of the Civil Liſt.	By Individuals.	Payments for Taxes.	Payments to Clerks.	Payments for Contingencies.	
Uſher —	*Horace Walpole* —	40 17 8	5,252 8 4¼	5,293 6 —¼	1,007 6 8¼	4,285 19 4	— —	476 — 5¼	464 12 9	152 12 10	4,200 — —
Deputy —	*Charles Bedford* —	378 4 6	145 5 11	523 10 5	— —	— —	523 10 5	4 — —	— —	— —	519 10 5
Uſher's Clerk	*William Harris* —	50 — —	76 1 —	126 1 —	— —	— —	126 1 —	— —	— —	— —	126 1 —
Yeoman Uſher	*William Harris* —	10 — —	49 10 9	59 10 9	— —	— —	59 10 9	— —	— —	— —	59 10 9
		479 2 2	5,523 6 —¼	6,002 8 2¼	1,007 6 8¼	4,285 19 4	709 2 2	480 — 5¼	464 12 9	152 12 10	4,905 2 2
	Deduct Allowances, &c. received by the Uſher, and paid over to Deputy Clerk and Yeoman Uſher	— —	464 12 9	464 12 9	— —	— —	464 12 9	— —	464 12 9	— —	— —
		479 2 2	5,058 13 3¼	5,537 15 5¼	1,007 6 8¼	4,285 19 4	244 9 5	480 — 5¼	— —	152 12 10	4,905 2 2

N° 63.

To the Commiſſioners of Public Accounts,

Gentlemen,

IN Obedience to your Order of the 24th *July* 1781, directed to the Paymaſters of Exchequer Bills, requiring them to give an exact State of the Salaries, Fees, and Gratuities, received by each of them, and by the Officers and Clerks in their Office, with the Total Amount received by each of them, and by each of the ſaid Officers and Clerks during the Year 1780,

I do hereby tranſmit to you, an exact Account thereof, from the 5th *April* 1780, to the 5th *April* 1781.

		£.	s.	d.
To Mr. *Bott*	Paymaſters	283	6	8
— Mr. *Ritzo*	Paymaſters	283	6	8
— Mr. *Barwell*	Paymaſters	283	6	8
— Mr. *Thornton*,	Controller	350	—	—
— Mr. *Jones*,	Accountant	150	—	—
— Mr. *Cooke*,	Caſhier	80	—	—
— Mr. *Wannion*,	Clerks	60	—	—
— Mr. *Ripley*,	Clerks	50	—	—
— Mrs. *Appleby*,	Houſekeeper	40	—	—
— Mr. *Pitfold*,	Meſſenger	40	—	—
	£.	1,620	—	—
Out of which the Paymaſters pay Land Tax for themſelves, Clerks, and Subſtitutes	— 60 — —			
1 *s. per Lib.* Deduction by D°	— — 42 10 —			
Mr. *Thornton*, Controller Land Tax	— 24 — —	144	—	—
1 *s. per Lib.* Deduction by D°	— — 17 10 —			
	£.	1,476	—	—

N. B. No Fees or Gratuities whatſoever are allowed or taken by any Perſon in this Office, except £. 2. 7 *s.* which has always been allowed to the Accountant for making up the Year's Account.

WM. JONES, Accountant.

Exchequer Bill Office,
July 28th, 1781.

N° 64.

N° 64.

The EXAMINATION of *Nathaniel Barwell*, Eſquire, One of the Paymaſters of Exchequer Bills; taken upon Oath, 4th *December* 1781.

THIS Examinant ſaith, That he is One of the Paymaſters of Exchequer Bills: He is appointed by a Conſtitution under the Hands and Seals of the Commiſſioners of the Treaſury, during Pleaſure.

This Office conſiſts of Three Paymaſters, a Comptroller, an Accountant, a Caſhier, Two Clerks, a Houſekeeper, and Meſſenger; and at the Time the Public Bills are paying, as many Aſſiſtant Clerks as are wanted. The Paymaſters appoint all the Officers and Clerks, except the Controller and Houſekeeper, who are appointed by Conſtitution by the Commiſſioners of the Treaſury.

The Buſineſs of this Office is to pay off and diſcharge the Principal and Intereſt due upon all Exchequer Bills.

When Public Bills are to be paid off, in conſequence of a Letter from the Secretary of the Treaſury, a Computation is made of the Principal and Intereſt due upon the Bills therein mentioned, from the Days they were ſeverally iſſued to a given Day, of which public Notice is given by Advertiſements; this Computation being ſent to the Treaſury, a Warrant and Order are obtained for the Payment of the computed Sum to the Paymaſters of Exchequer Bills, which Sum is paid by the Tellers to the Bank, on the Account of thoſe Paymaſters, and is drawn for from Time to Time by any Two of them, either payable to the Exchequer Bill Holders, or to their Caſhier, to enable him to diſcharge Sums not exceeding Five hundred Pounds.

The Bills taken by the Bank are ſome of them in a daily Courſe of being diſcharged by the Receipt of the Aids and Duties upon the Credit of which they were iſſued, and the Account of them uſually ſettled every Week with the Bank; and others of them are diſcharged in conſequence of Acts of Parliament for that Purpoſe, in like Manner as the Public Bills are paid. The Exchequer Bills, when diſcharged, are cancelled, and kept in the Office, until ſent to the Office of the Auditors of the Impreſt, where the Accounts are paſſed every Year.

The Paymaſters, and all the Officers and Clerks are paid by certain annual Salaries, which have been the ſame ever ſince the Year 1736: The Three Paymaſters have Eight hundred and Fifty Pounds a Year equally divided between them; the Controller has Three hundred and Fifty Pounds; the Accountant, One hundred and Fifty Pounds; the Caſhier, Eighty Pounds; the Firſt Clerk, Sixty Pounds; the Second Clerk, Fifty Pounds; the Houſekeeper and Meſſenger, Forty Pounds, each: The Sum to pay theſe Salaries is craved annually of the Treaſury by Two Memorials. One thouſand Four hundred Pounds, Part of it, is paid out of the Duties

ariſing

ariſing from the Malt, and the Remainder out of ſome other Public Fund, by virtue of the Authority veſted in the Commiſſioners of the Treaſury, by the ſeveral Acts of Parliament.

The Paymaſters, out of their Salary of Eight hundred and Fifty Pounds, pay Sixty Pounds for the Land Tax, and Forty-two Pounds Ten Shillings for the One Shilling Duty, for themſelves and their Clerks, which reduce their Salaries to Seven hundred and Forty-ſeven Pounds Ten Shillings. The Comptroller's Salary of Three hundred and Fifty Pounds is reduced, by the Payment of Forty-one Pounds Ten Shillings for Taxes, to Three hundred and Eight Pounds Ten Shillings.

No Fees or Gratuities whatever are taken by any of the Officers or Clerks in this Office, except a Sum of Two Pounds Seven Shillings a Year, allowed to the Accountant, for making up his Annual Account. The contingent Expences of this Office for the Year 1780 (except what, as he believes, was furniſhed by the Uſher of the Exchequer) including the Fees for paſſing the Accounts, amounted to One hundred and Sixty-nine Pounds Seventeen Shillings and Seven Pence, and no more.

NATH[L] BARWELL.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Sam[l] Beachcroft,
Geo. Drummond.

N° 65

N° 65.

FEES and DISBURSEMENTS in the Paymaſter's of Exchequer Bills Office, for One Year, ending 5th *April* 1781.

For advertiſing the paying-off the Supplies, *A°* 1779	—			6	4	6
To Six extra Clerks, their Attendance on the above Buſineſs				24	15	—
To Six Impreſt Rolls	—	—	—	24	—	—
To the Auditor of the Impreſt, his Fees for preparing the ſaid Account	—	—	—	40	—	—
To Warrants and Orders	—	—	—	40	8	6
To *James Pitfold*, Doorkeeper and Meſſenger, and for ſecuring the Caſh the ſaid Year	—	—	—	40	—	—
To Fees to be paid at the ſeveral Offices, for paſſing the ſaid Account	—	—	—	27	3	—
To the Office Keeper's Bill, for Turnery, *&c.*	—	—		7	6	7
An Account of Diſburſements for Officers for the ſaid Year, which the Paymaſters found neceſſary to employ, as ſet forth in their Petition.						
To Mr. *Willm Jones*, as Accountant, for One Year's Salary, ending the 5th *April* 1781	—	— £.	150 — —			
To Mr. *Willm Cooke*, for Ditto	—	—	80 — —			
To Mr. *Francis Wannion*, for Ditto	—		60 — —			
To Mr. *Richard Ripley*, for Ditto	—		50 — —			
				340	—	—
		£.		549	17	7

After our hearty Commendations: Having conſidered the aforegoing Memorial, we think it reaſonable that the Accountants be allowed the Incidents and other Charges, whereof they crave an Allowance, which they have particularized in the ſaid Memorial, and which amounts in the Whole to the Sum of Five hundred Forty-nine Pounds Seventeen Shillings and Seven Pence. Theſe are therefore to authorize and direct you to give Allowances to the ſaid Accountants, on the ſaid Accounts, of the Sums paid by them, or to be paid, accordingly; taking Care, nevertheleſs, that Receipts be produced to vouch the Payments of ſuch of the Particulars for which Receipts are uſually given; for which this ſhall be your Warrant.

Whitehall, Treaſury Chambers,
4th *April* 1781.

WESTCOTE.
R. SUTTON.
J. BULLER.

To *William Aiſlabie*, Eſquire, and *Lewis* Lord *Sondes*, Auditors of His Majeſty's Impreſt, or either of them.

Wm J^s Cooke, Caſhier.

Exchequer Bill Office,
5th *December* 1781.

N° 66.

An ACCOUNT of the Salaries, Fees, and Gratuities, received by each Officer and Clerk in the Office of the Paymaſters of Exchequer Bills, with the Deductions paid by, and the Nett Receipt of each, for the Year 1780; and the Total Expence of that Office to the Public in that Year.

OFFICES.	NAMES.	Salaries.	Fees and Gratuities.	Total of Salaries, Fees, and Gratuities.	Paid by the Public.	Payments for Taxes.	Nett Receipt 1780.
Paymaſters	*Edmond Bott* —	283 6 8	— —	283 6 8	283 6 8	34 3 4	249 3 4
	George Ritzo —	283 6 8	— —	283 6 8	283 6 8	34 3 4	249 3 4
	Nathaniel Barwell	283 6 8	— —	283 6 6	283 6 8	34 3 4	249 3 4
Controller	*John Thornton* —	350 — —	— —	350 — —	350 — —	41 10 —	308 10 —
Accountant	*William Jones* —	150 — —	2 7 —	152 7 —	152 7 —	— —	152 7 —
Caſhier —	*William Cook* —	80 — —	— —	80 — —	80 — —	— —	80 — —
Clerks —	*F. Wannion* — —	60 — —	— —	60 — —	60 — —	— —	60 — —
	Richard Ripley —	50 — —	— —	50 — —	50 — —	— —	50 — —
Houſekeeper	Mrs. *Appleby* —	40 — —	— —	40 — —	40 — —	— —	40 — —
Meſſenger —	*James Pitfold* —	40 — —	— —	40 — —	40 — —	— —	40 — —
	Contingent Expences	— —	— —	— —	169 17 7	— —	— —
		1,620 — —	2 7 —	1,622 7 —	1,792 4 7	144 — —	1,478 7 —

N°. 67.

N° 67.

An ACCOUNT of the Totals of the Groſs and Nett Sums received in the ſeveral Offices of the Receipt of His Majeſty's Exchequer, with the Deductions paid thereout, during the Year 1780; diſtinguiſhing the Sums paid by the Public from thoſe paid out of the Civil Liſt, and by Individuals.

OFFICES.	Groſs Sum received.	By whom paid.			Deductions.			Nett Sum received.
		By the Public.	Out of the Civil Liſt.	By Individuals.	Payments for Taxes.	Payments to Clerks.	Payments for Contingencies.	
Auditor of the Receipt —	21,273 16 —	13,708 12 1	1,187 — 8	6,378 3 3	999 5 —	50 — —	343 14 8	19,880 16 4
Clerk of the Pells — —	10,269 19 2½	5,964 4 9	752 1 3½	3,553 13 2	446 15 11	— —	279 9 6	9,543 13 9½
Tellers — —	41,772 14 5	29,272 3 4	1,024 9 —	11,476 2 1	1,702 6 8	1,677 14 5½	254 — —¾	38,138 13 2¼
Chamberlains — —	2,043 4 6	7 7 —	758 10 2	1,277 7 4	95 4 5	25 — —	5 13 4	1,917 6 9
Uſher of the Receipt —	5,537 15 5½	1,007 6 8¼	4,285 19 4	244 9 5	480 — 5¼	— —	152 12 10	4,905 2 2
Paymaſters of Exchequer Bills	1,622 7 —	1,792 4 7	— —	— —	144 — —	— —	— —	1,478 7 —
Total —	82,519 16 6¾	51,751 18 5½	8,008 — 5½	22,929 15 3	3,867 12 5¼	1,752 14 5½	1,035 10 4¾	75,863 19 3¼

N° 68.

The EXAMINATION of Mr. *Allanſon Cowper*, One of the Clerks of the Bank; taken upon Oath, the 22d *November* 1781.

THIS Examinant ſaith, That he is a Clerk in the Bank, and appointed by the Directors to attend the Exchequer; which he does every Day, Holidays excepted, at the Teller's Office, with Two more of the Bank Clerks, in order to take an Account of the Principal Sums received into, and paid by, the Exchequer. When a Perſon brings a Sum to be paid into the Exchequer, after he has entered it in a Teller's Book, the Sum is either brought or ſent to the Bank Clerk, from that Teller's Office; it is uſually in Bank Notes, and ſeldom in Caſh; the Bank Clerk examines the Notes, keeps them, and gives Credit for them to the Teller from whence they come.

Where the Perſon who is to pay in Money keeps Caſh with the Bank, he directs the Chief Caſhier to pay it into the Exchequer; the Caſhier gives the ſame Directions to the Bank Clerk: When the Bank has received the Public Loans, the Caſhier gives the like Directions; and the Bank Clerk, when he comes to the Exchequer, makes the Entry into the reſpective Teller's Book, and gives them Credit for theſe Sums.

Where Money is paid by the Exchequer, the Teller gives the Bank Clerk Directions to pay ſuch a Sum to ſuch a Perſon; the Bank Clerk pays it uſually in Bank Notes, and debits that Teller for the Sum: Where the Perſon receiving keeps Caſh at the Bank, the Bank Clerk generally carries it to his Account. All the Receipts and Payments at the Exchequer, where the Bank is concerned, are tranſacted in this Manner, unleſs where the Sums are ſmall, in which Caſe the Tellers pay or receive themſelves.

After One o'Clock, the Bank Clerk agrees and ſettles the Accounts with the ſeveral Tellers, and either pays to or receives from each Teller the Balance; if a large Sum, in Exchequer Bills of One thouſand Pounds each, and the Remainder in Caſh; otherwiſe in Caſh, in Bags, labelled with the Sum therein contained, and the Initials of the Name of the Bank Clerk who delivered it; where the Balance is under One hundred Pounds, it is paid or received in looſe Caſh. The Cuſtoms, Exciſe, Stamp Office, Poſt Office, Salt Office, and ſeveral of the Receivers of the Land Tax, the Paymaſter General of the Forces, the Treaſurer of the Navy, and Treaſurer of the Ordnance, all keep Caſh with the Bank.

A. COWPER.

Guy Carleton,
T. Anguiſh,
A. Piggott,
Richd Neave,
Saml Beachcroft,
Geo. Drummond.

N° 69.

An ACCOUNT of the Sums upon which Poundage Fees were paid to the different Branches of the Receipt of His Majesty's Exchequer, during the Year 1780, with the Amount of the said Fees.

OFFICES.	Sums upon which Poundage Fees were paid.	Amount of the Poundage Fees.
Auditors — — —	7,972,840 — —	15,487 14 —
Clerk of the Pells — —	8,033,081 — —	7,547 — —
Tellers — — —	15,996,192 11 7	39,190 6 10
		62,225 — 10

N° 70.

An ACCOUNT of the Total of the Emoluments accruing to the ineffective Officers of the Receipt of His Majesty's Exchequer, during the Year 1780.

OFFICES.	Nett Emoluments.
Clerk of the Pells —	7,597 12 — $\frac{1}{2}$
Tellers —	27,930 2 $5\frac{3}{4}$
Second Clerks —	4,192 18 $6\frac{1}{4}$
Chamberlains —	970 12 6
Tally Cutter —	441 10 4
Usher —	4,200 — —
Total —	£. 45,332 15 $10\frac{1}{2}$

N° 71.

To the Right honourable the Lords Commiſſioners of His Majeſty's Treaſury.

The MEMORIAL of *John Powell*, Eſquire, Acting Executor of the Right honourable *Henry* Lord *Holland*, deceaſed, late Paymaſter General of His Majeſty's Land Forces, in Behalf of his Lordſhip's Deputy, of himſelf as Caſhier, the Accountant, Clerks, and under Officers, employed in drawing out and ſettling his Lordſhip's Accounts with the Auditors of the Impreſt.

May it pleaſe Your Lordſhips,

I HAVE the Honour to acquaint Your Lordſhips, That his late Majeſty was moſt graciouſly pleaſed to appoint the Right honourable *Henry* Lord *Holland*, deceaſed, to be Paymaſter General of his Land Forces, on the 15th of *July* 1757; and that he continued in that Employment to the 11th of *June* 1765, being very near Eight Years.

That the Accounts of the Receipts and Payments of *Henry* Lord *Holland*, deceaſed, are made up and laid before His Majeſty's Auditors of the Impreſt, and his Lordſhip's final Account is near being cloſed.

Wherefore, I muſt beg Leave to obſerve to Your Lordſhips, That the very great Augmentation of the Army during the laſt War, and the extenſive Operations thereof in all Parts of the World, naturally made the Accounts of the late *Henry* Lord *Holland* more intricate and voluminous than the Accounts of any of his Predeceſſors were; yet, by the Diligence and Attention of the Perſons employed therein, the Accounts of his Lordſhip, amounting to the Sum of £ 45,997,697. 16*s*. 4*d*. were made up without any Expence to the Public for additional Aſſiſtance or Allowance.

In Conſideration whereof, and that Allowances have always been made to the Deputy, Caſhier, Accountant, Clerks, and under Officers employed in this Buſineſs, I moſt humbly pray Your Lordſhips to move His Majeſty for a Warrant, to authorize the Right honourable Lord *Sondes*, One of the Auditors of the Impreſt, to paſs and allow, on the final Account of *Henry* Lord *Holland*, deceaſed, late Paymaſter General of His Majeſty's Forces, the Sums mentioned in the annexed Particulars, being for Pay or Allowances of the Officers, whoſe Names are therein ſet down, and likewiſe for the incidental Charges and Expences attending the ſame, and for Allowances paid, and to be paid, for paſſing the Accounts through the ſeveral Offices.

Which is moſt humbly ſubmitted to your Lordſhips.

JN°. POWELL.

Pay Office, Horſe Guards,
15th *May*, 1781.

24th *January*, 1782. (A true Copy).
Phil. Deare, Dep^{y} Aud^{r}.

N° 72.

PAY and ALLOWANCES to the Deputy Paymaſter General, Caſhier, Accountant General, Clerks, and under Officers, together with the incidental Charges and Expences attending the making up the Accounts of the Right honourable *Henry* Lord *Holland*, deceaſed, late Paymaſter General of His Majeſty's Forces.

		£	s.	d.
Deputy Paymaſter General	Honble *Charles Hamilton*	1,000	—	—
Caſhier — —	*John Powell*, Eſquire	2,650	—	—
Accountant General —	*Charles Bembridge*, Eſquire	2,650	—	—
Ledger Keeper —	*John Adam Frederick Heſſe*, Eſquire £. 350			
Affiſtant D°. —	*Peter Burrell*, Eſquire £. 350			
		700	—	—
Computer of Off-reckonings	*Thomas Bangham*, Eſquire	700	—	—
Caſhier of Half Pay —	*Robert Randoll*, Eſquire —	700	—	—
Accountant General's Clerk	Mr. *John Colborne*	500	—	—
Firſt Clerk — —	*Richard Moleſworth*, Eſquire	300	—	—
Seven Under Clerks —	— — —	1,450	—	—
Office-keeper —	Mr. *Peter Burrell* —	100	—	—
Houſe keeper —	Mrs. *Martha Seymour* —	100	—	—
Meſſenger — —	*William Tomlinſon* —	100	—	—
Under Ditto —	*James Barker* —	70	—	—
Deputy Treaſurer of *Chelſea* Hoſpital	Honble *Fred. Vane* —	300	—	—
	£	11,320	—	—
Incidental Charges, Expences, and Allowances paid, and to be paid, for paſſing the Accounts through the ſeveral Offices — — — —		3,665	10	6
	£	14,985	10	6

24th *January* 1782. (A true Copy.)

PHIL. DEARE, Dep. Aud^r.

N° 73.

GEORGE R.

WHereas, upon taking into Our Royal Conſideration the annexed Memorial or Our truſty and well-beloved *John Powell*, Eſquire, Acting Executor of *Henry* Lord *Holland*, deceaſed, late Paymaſter General of our Forces, laid before Us by the Commiſſioners of Our Treaſury; We are pleaſed to condeſcend and agree, that the Sum of 14,985*l.* 10*s.* 6*d.* be allowed to the Repreſentatives of the ſaid Lord *Holland*, in his Accounts, to ſatisfy the ſeveral Allowances and incident Charges and Expences attending the making up his Accounts as Paymaſter General, and which are particularly ſpecified in the Bill annexed to the ſaid Memorial: Our Will and Pleaſure therefore is, and We do hereby direct, authorize, and command, that you do give Allowance to the Repreſentatives of the ſaid Lord *Holland*, upon all his ſaid Accounts, or upon ſome or one of them, of the ſaid Sum of Fourteen thouſand Nine hundred Eighty-five Pounds Ten Shillings and Six Pence, or of ſuch ſeveral Sums as together ſhall amount to the ſaid Sum of £.14,985. 10*s.* 6*d.* proper Acquittances, and other authentic Vouchers being produced to you of the Payments having been made by the ſaid Lord *Holland's* Repreſentatives, according to the Articles of the ſaid Bill: And this ſhall be as well to you as to all others concerned in paſſing the ſaid Accounts, for making the ſaid Allowances accordingly, a ſufficient Warrant. Given at Our Court at *Saint James's*, this Firſt Day of *September* 1781, in the Twenty-firſt Year of Our Reign.

By His MAJESTY's Command.

NORTH,
PALMERSTON,
J. BULLER.

To Our right, truſty, and well-beloved *Lewis* Lord *Sondes*, and *John* Lord Viſcount *Mountſtuart*, Auditors of our Impreſts.

24th *January* 1782.

A true Copy.

Phil Deare, Dep^y Aud^r.

Lord *Holland's* Allowances in his final Account, as Paymaſter General.

N° 74.

N° 74.

ACCOUNT of the Totals of the Sums received by the Paymaſter General of His Majeſty's Forces, for the Half Year ending the 25th of *December* 1768, and of the Totals of the Sums received by him every Year from that Time to the 25th of *December* 1780; diſtinguiſhing the Sums received by him out of the Exchequer and Treaſury of *Ireland*, from the Sums received by him from other Perſons in each Period. Prepared purſuant to a Precept from the Commiſſioners of Accounts, dated the 22d *June* 1781.

For what Time.		Total received at the Exchequer, and from the Treaſury of *Ireland*.	Total received from different Perſons.	Total received.
Half Year ending the 25th of *December*	1768	829,353 16 6	— —	829,353 16 6
Year — — —	1769	1,389,461 2 5	97,001 4 —	1,486,462 6 5
	1770	1,660,035 7 11	67,350 19 2	1,727,386 7 1
	1771	1,675,378 13 4	2,587 1 3	1,677,965 14 7
	1772	1,534,937 19 1	37,000 — —	1,571,937 19 1
	1773	1,471,354 9 1	833 13 7	1,472,188 2 8
	1774	1,648,485 8 6	1,672 18 4	1,650,158 6 10
	1775	2,379,730 18 8	— —	2,379,730 18 8
	1776	4,573,607 — —	— —	4,573,607 — —
	1777	4,673,915 14 2	2,399 11 3	4,676,315 5 5
	1778	6,336,037 10 7	— —	6,336,037 10 7
	1779	7,124,070 17 10	531 2 —	7,124,601 19 10
	1780	7,742,383 12 3	5,781 4 8	7,748,164 16 11

Pay Office, Horſe Guards,
3d *July* 1781.

JN°. POWELL.
CHAS. BEMBRIDGE.

N° 75.

To the Commiſſioners appointed by Act of Parliament to examine the Public Accounts of this Kingdom.

Gentlemen,

IN Purſuance of Your Requiſition to His Grace the Duke of *Newcaſtle*, Auditor of the Exchequer, That the proper Officer do forthwith tranſmit to the ſaid Commiſſioners, at their Office in *Surry Street*, an Account of the Total Sum iſſued to the Treaſurer of the Navy, from the 30th of *September* 1780 to the 31ſt of *December* 1781; and an Account of the Total Sum iſſued to the Paymaſter General of the Forces, from the 25th of *December* 1780 to the 25th of *December* laſt;

In Obedience to ſuch Requiſition, on examining the Books I find, That the Total Sum iſſued to the Right honourable *Welbore Ellis*, Treaſurer of the Navy, from the 30th of *September* 1780 to the 31ſt of *December* 1781, amounts to the Sum of Ten Millions Six hundred Forty-ſeven thouſand One hundred Eighty-eight Pounds One Shilling and Three Pence Half-penny.

And that the Total Sum iſſued to *Richard Rigby*, Eſquire, Paymaſter General of the Forces, from the 25th of *December* 1780 to the 25th of *December* laſt, amounts to the Sum of Eight Millions One hundred Twenty-one thouſand Pounds Sixteen Shillings and Two Pence Farthing.

Exchequer, the 24th Day of *January* 1782.

JOHN HUGHSON